



BEACH COMMUNITY DEVELOPMENT DISTRICT

Advanced Meeting Package

Regular Meeting

*Monday
April 15, 2024
6:00 p.m.*

*Location:
12788 Meritage Blvd.,
Jacksonville, FL 32246*

*Note: The Advanced Meeting Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval, or adoption.*

Beach

Community Development District

250 International Parkway, Suite 208
Lake Mary, FL 32746
321-263-0132

Board of Supervisors
Beach Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Beach Community Development District is scheduled for **Monday, April 15, 2024, at 6:00 p.m.** at the **12788 Meritage Blvd., Jacksonville, FL 32246**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.com. We look forward to seeing you at the meeting.

Sincerely,

David McInnes

David McInnes
District Manager

Cc: Attorney
Engineer
District Records

Beach Community Development District

Meeting Date: Monday, April 15, 2024 Call-in Number: +1 (929) 205-6099
Time: 6:00 PM Meeting ID: 705 571 4830#
Location: 12788 Meritage Blvd., (Listen Only)
 Jacksonville, FL 32246

Revised Agenda

- I. Roll Call**
- II. Pledge of Allegiance**
- III. Audience Comments** – (limited to 3 minutes per individual for agenda items)
- IV. Presentation of Proof of Publication(s)** [Exhibit 1](#)
- V. Vendor Reports**
 - A. Vesta Property Services
 - 1. **Lifestyle Management Report – 10mins. Allotted** [Exhibit 2](#)
 - 2. Field Management Report – 5mins. Allotted [Exhibit 3](#)
 - B. Advanced Security Specialist
 - C. Tree Amigos
- VI. Consent Agenda – 5mins. Allotted**
 - A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on March 18, 2024 [Exhibit 4](#)
 - B. Consideration for Approval – The Minutes of the Board of Supervisors Workshop Held on April 4, 2024 – Chair Calderaro [Exhibit 5](#)
 - C. **Consideration for Acceptance – The March 2024 Unaudited Financial Statements** [Exhibit 6](#)
 - D. Consideration for Approval – Amenity Management Group Sidewalk Pressure Washing Proposal [Exhibit 7](#)
 - E. Ratification of Buehler Air & Plumbing Invoice [Exhibit 8](#)
- VII. Business Items**
 - A. Presentation & Acceptance of FY 2023 Audited Annual Financial Report - 5mins. Allotted [Exhibit 9](#)
 - B. **Consideration & Adoption of Resolution 2024-07, Approving Proposed FY25 Budget & Setting PH – 45mins. Allotted** [Exhibit 10](#)
 - C. Consideration of Refunding Report/Recommendations from MBS – 20mins. Allotted [Exhibit 11](#)
 - D. **Consideration of Post Orders** – 20mins. Allotted [Exhibit 12](#)

VIII. Discussion Topics

- A. Body Cameras for Security Officers – 15mins. Allotted
- B. 904-Tennis – 15mins. Allotted

IX. Staff Reports

- A. District Counsel – 10mins. Allotted

- 1. Discussion of Street Trees [Exhibit 13](#)

- B. District Engineer – 10mins. Allotted

- 1. Presentation of Landscape Maintenance Map [Exhibit 14](#)

- C. District Manager – 10mins. Allotted

- 1. Resident(s) Subject Disciplinary Action
- 2. Complaint & Incident Management Tracker
- 3. Action Item Report [Exhibit 15](#)

- 4. Meeting Matrix [Exhibit 16](#)

X. Closed Session - In accordance with Sections 119.071(3)(a) and 281.301, *Florida Statutes*, a portion of the Regular Meeting may be closed to the public, as it relates to the District’s security system plan. The closed session is scheduled to begin at 8:00 p.m. but may begin at any time during the Regular Meeting and is expected to last approximately sixty (60) minutes but may end earlier than expected or may extend longer. When the security system plan agenda item is discussed, the public will be asked to leave. The public will be notified that they may return upon completion of the discussion regarding the security system plan. – 20mins. Allotted

XI. Supervisors’ Requests – 15mins. Allotted

XII. Audience Comments (limited to 3 minutes per individual for non-agenda items)

XIII. Action Items Summary – 5mins. Allotted

XIV. Meeting Matrix Summary – 5mins. allotted

XV. Next Meeting Quorum Check: May 20, 6:00 PM

Elena Korsakova	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Chance Wedderburn	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Sheila S. Papelbon	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Matt Calderaro	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Robert Renn	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

XVI. Adjournment

EXHIBIT 1

**BEACH COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF BOARD OF
SUPERVISORS REGULAR
MEETING**

Notice is hereby given that a regular meeting of the Board of Supervisors of the Beach Community Development District (the "**District**") will be held on Monday, April 15, 2024, at 6:00 p.m. at 12788 Meritage Blvd. Jacksonville, FL 32246. The purpose of the meeting is to discuss any topics presented to the board for consideration.

In accordance with Sections 119.071(3)(a) and 281.301, Florida Statutes, a portion of the Board Meeting may be closed to the public, as it relates to the District's security system plan. The closed session is scheduled to begin at 8:00 p.m. but may begin at any time during the meeting and is expected to last approximately 30 minutes but may end earlier than expected or may extend longer. When the security system plan agenda item is discussed, the public will be asked to leave. The public will be notified that they may return upon completion of the discussion regarding the security system plan.

Copies of the agenda may be obtained from the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Telephone (321) 263-0132, Ext. 193.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. There may be occasions when Staff and/or Supervisors may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Manager's office at least forty-eight (48) hours before the meeting by contacting the District Manager at (321) 263-0132, Ext. 193. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, for assistance in contacting the District Manager's office.

A person who decides to appeal any decision made at the meeting, with respect to any matter considered at the meeting, is advised that a record of the proceedings is needed and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Beach Community

Development District

David McInnes, District Manager

(321) 263-0132, Ext. 193

Apr. 4

00 (24-02201D)

EXHIBIT 2



TAMAYA
BETWEEN THE CITY AND THE SEA

Amenity Manager's Report



Prepared For
BEACH CDD
for the month of
April 2024

Respectfully submitted by
Oliver Ingram

EVENT SUMMARY

Date : March 1st, 2024

Tamaya Happy Hour



Total Cost: \$167.14

Attendance: 40 residents

Residents had a carefree night bonding at a BYOB event. We offered snacks, drinks, and music to set the mood and promote neighborly connections.

EVENT SUMMARY

Date : March 9th, 2024

Event: Community Potluck



Total Cost: 18.41

Attendance: 50

Community potlucks: a perfect recipe for bringing neighbors closer. Sharing favorite dishes fosters connections and creates a warm, welcoming atmosphere for all.

EVENT SUMMARY

Date : March 16th, 2024

Event: St. Patrick's Day Party



Total Cost: \$622.36

Income Total: \$480.00

Attendance: 24

Comments: The St. Patrick's Day Party was a blast! Despite not having the turnout we anticipated, those who joined us had a fantastic time mingling with friends and neighbors, enjoying cocktails, appetizers, and tunes from the DJ.

EVENT SUMMARY

Date : March 23rd, 2024

Event: Easter Egg Hunt Event



Total Cost: \$1,740.99

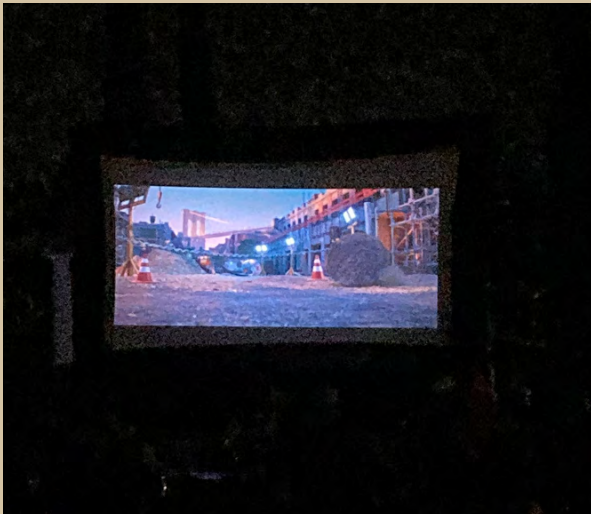
Attendance: 250 parents and kids

Notes: The Easter Egg Hunt was a fantastic family affair, featuring abundant Easter eggs for all the kids to discover, along with bounce houses, a DJ, prizes, cotton candy, and refreshments. The event drew a wonderful turnout of families who came together to enjoy a fun-filled day of activities and treats.

EVENT SUMMARY

Date : March 30th, 2024

Event: Movies On The Lawn Event



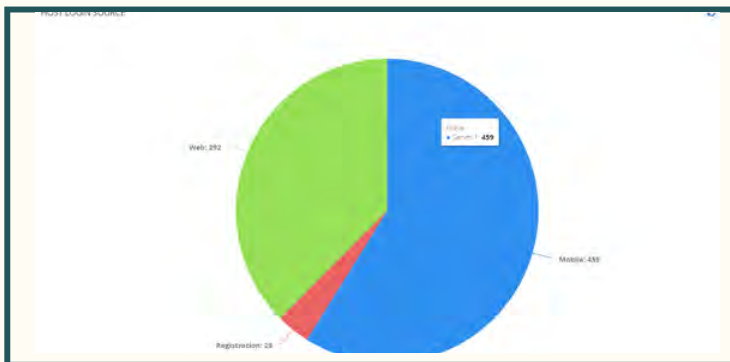
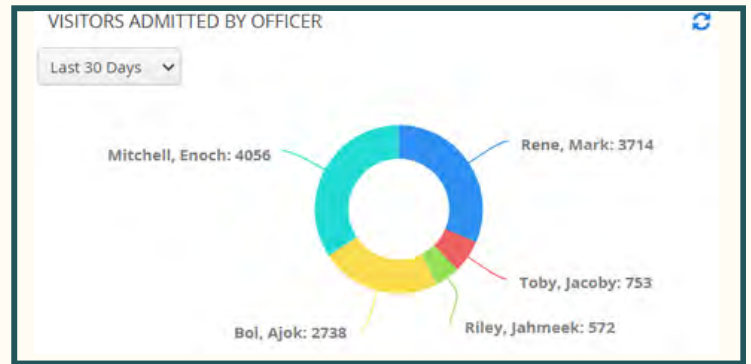
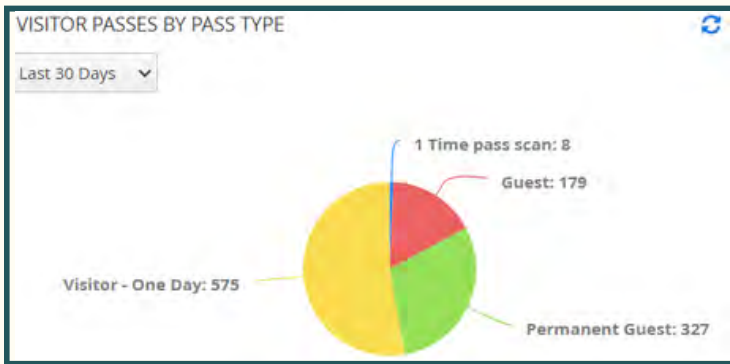
Total Cost: \$178.94

Attendance: 50 people

Notes: Movies On The Lawn brought families together for a delightful evening watching "Super Mario Bros" under the stars. With snacks, cotton candy, and refreshments, it was a fantastic family night filled with laughter and fun.

GATE USAGE REPORT

INFORMATION FROM TEK CONTROL FOR THE MONTH MARCH 2024



DAILY VISITOR ACTIVITY

Visitors Added By Officers	63
Visitors Added By Management	0
Visitors Added By Hosts	35
Total Passes Issued	15
Total Admitted	215



Visitor Arrivals: 381 Daily Average (-17 from last month's daily avg.)
Visitors and Passes added by officers: 63 Daily Average (+46 from last month's daily avg.)

SOCIAL CLUBS & PROGRAMMING

Social Clubs

- Lunch Bunch
- Bible Study
- Bunco
- Garden Club
- Chapter Chatters
- Scrap Booking Club
- Tamaya Travel Social club

Programming

- Strength, Balance and Flexibility
With Emma
- Zumba with Tangie B- every
Thursday 6:30-7:30 PM in the
group fitness room

COMMUNITY CLUBS AND SOCIAL GROUPS

Residents may form clubs and social groups around similar interests and will get access to the amenities for no charge according to a schedule that is agreed upon with management.

For more information on all the active clubs and social groups in Tamaya, please contact Oliver at TamayaLifestyles1@gmail.com and visit TamayaAmenities.com for the application form.

Please note: Clubs are created and operated by residents of Tamaya and NOT by the Beach CDD, which does not endorse or express an opinion on any Club or Social Group or on any of their activities or publications.

No Tamaya Club or Social Group is considered a program of the Beach CDD in anyway whatsoever.



Social Group: Lunch Bunch

LONGHORN STEAKHOUSE

Tuesday, March 12th

11:30 AM – 1:30 PM

[SIGN UP HERE](#)

Please contact June McGrath for more information at: junemcgrath_94@hotmail.com



Social Group: Bunco

Last Monday of every month

Tamaya Hall

7:00 PM

Please contact Karen Young for more information and schedule at: youngk1001@att.net



Social Group: Chapter Chatters

Last Tuesday of every month

Tamaya Hall

6:30 PM

Please contact Becky Farinella for more info and schedule at: fourfarinellas@comcast.net



Social Group: Garden Club

Please contact Alexandra Doubova for more information and schedule at: Alexandra.doubova@gmail.com



Social Group: Bible Study

Sundays

Tamaya Hall

7:00 PM

Please contact Jim Kendig for more information and schedule at: James.kendig@att.net

Adventure

TRAVEL



INVITATION TO JOIN THE TRAVEL SOCIAL CLUB OF TAMAYA

HELLO TAMAYANS,

WE ARE THRILLED TO ANNOUNCE THE LAUNCH OF A NEW SOCIAL CLUB, AND WE CORDIALLY INVITE YOU TO JOIN US FOR THE INAUGURAL MEETING OF THE TRAVEL SOCIAL CLUB OF TAMAYA. THE EVENT WILL TAKE PLACE ON APRIL 23RD AT 7:00 PM IN TAMAYA HALL.

KAREN YOUNG WILL BE LEADING THIS EXCITING NEW VENTURE, AND WE ARE DELIGHTED TO HAVE HER AT THE HELM. TO KICKSTART OUR JOURNEY, WE HAVE A SPECIAL GUEST JOINING US: STARR MACKEY FROM SMALL WORLD TOURS. STARR WILL BE SHARING INSIGHTS ON POTENTIAL TRIPS FOR OUR COMMUNITY AND DISCUSSING INTERESTS RESIDENTS MAY WANT TO EXPLORE. ADDITIONALLY, THERE WILL BE A FANTASTIC OPPORTUNITY TO WIN A FREE DAY TRIP!

PLEASE NOTE THAT ATTENDANCE IS REQUIRED TO BE ELIGIBLE FOR THE GIVEAWAY, SO MARK YOUR CALENDARS AND JOIN US FOR AN EVENING FILLED WITH NEW ADVENTURES AND ENDLESS POSSIBILITIES.

WE LOOK FORWARD TO SEEING YOU THERE!

If you have any further questions please contact Karen at:
youngk1001@att.net





Wednesday and Saturday

9:00 AM

Group Fitness Studio

\$6 per class

This class is designed to improve your overall strength while improving your balance as well. Taking this class will make you stronger and enable you to move faster while reducing the risk of falling. Various equipment will be used as well as body weight.

Stretching will be performed to round out the workout.

Please bring a yoga mat; all other equipment will be provided

To register or for further information, contact the instructor, Emma Bolyard at bolyardpmp@gmail.com. Please register before 6 pm the day before the class is held.

Minimum number of students for a class to be held is 4.

ZUMBA WITH TANGIE B.

Come join the party!

Thursday's

6:30 PM - 7:30 PM

Group Fitness room

\$6 per class per participant.

Zumba is a total body workout, combining all elements of fitness to include cardio, muscle conditioning, balance, flexibility, and boosted energy to the rhythmic tunes of Latin and international rhythms. It is uniquely designed to suit all fitness levels, but participants are encouraged to modify to fit their own personal needs.

Get ready for an EXHILARATING EXPERIENCE!

A minimum of 5 people must sign up to hold the class.

Text (352) 215-1801 to sign up for each class held on Thursday's

COMING SOON

April Events:

- 4/5/24 Tamaya Happy Hour
- 4/11/24 Estate Planning
- 4/13/24 Community Garage Sale
- 4/14/24 Storytime & Craft Hour
- 4/20/24 Firemen & Franks Safety Event
- 4/23/24 The Travel Social Club Meeting
- 4/27/24 Movies on the lawn*

May Events:

- 5/3/24 Tamaya Happy Hour
- 5/5/24 Cinco de Mayo Taco Bar
- 5/17/24 Trivia Night
- 5/18/24 Pool Slide Opens for the Season*
- 5/26/24 Memorial Day Pool Party*

June Events:

- 6/7/24 Tamaya Happy Hour
- 6/6/24 Storytime & Craft Hour
- 6/15/24 Schools Out Pool Party

July Events:

- 7/5/24 Tamaya Happy Hour
- 7/14/24 Storytime & Craft Hour
- More events to be announced soon

August Events:

- 8/2/24 Tamaya Happy Hour
- 8/3/24 Wild Wonders Animal Show
- 8/11/24 Storytime & Craft Hour
- More events to be announced soon

*Events subject to change due to weather or other circumstances beyond our control

Manager's Notes:

- A Homeowner may allow up to (4) Guests to the swimming pool per household (unless a greater number of guests has been approved by the Amenity Manager) All Guest must be accompanied by the homeowner at all times.
- Reminder Children under sixteen (16) years of age must be accompanied at all times by a Patron during usage of the Fitness Center. No one under the age of twelve (12) is allowed in the fitness center at any time. One guest is permitted.
- The Pool Slide will be opening on 5/18/24 at 12:00 pm.
- Children under fifteen (15) years of age must be accompanied at all times by a Patron during usage of the pool facility.

YTD Special Events Budget

FY Month	Event	type	BUDGET			ACTUAL					VARIANCE		
			net cost	attend	cost per person	actual cost	total fee collect	net cost	attend	cost per person	net cost	attend	cost per person
01 - Oct	Story Time	family	\$ 200	20	\$ 10	\$ 168	\$0	\$168	16	\$ 11	\$ 32	-4	\$ (1)
01 - Oct	Halloween/Octoberfest	family	\$ 5,000	250	\$ 20	\$ 5,424	\$640	\$4,784	140	\$ 34	\$ 216	-110	\$ (14)
02 - Nov	Coffee Veterans	family	\$ 200	20	\$ 10	\$ 21	\$0	\$21	7	\$ 3	\$ 179	-13	\$ 7
02 - Nov	Story Time	family	\$ 200	20	\$ 10	\$ 127	\$0	\$127	20	\$ 6	\$ 73	0	\$ 4
02 - Nov	Trivia	family	\$ 500	50	\$ 10	\$ 468	\$0	\$468	80	\$ 6	\$ 32	30	\$ 4
02 - Nov	Bourbon and Cigars	adults	\$ 1,000	100	\$ 10	\$ 913	\$0	\$913	80	\$ 11	\$ 87	-20	\$ (1)
03 - Dec	Story Time	family	\$ 200	20	\$ 10	\$ 148	\$0	\$148	18	\$ 8	\$ 52	-2	\$ 2
03 - Dec	Adult White Elephant	adults	\$ 500	50	\$ 10	\$ 493	\$0	\$493	80	\$ 6	\$ 7	30	\$ 4
03 - Dec	Cookies with Santa	family	\$ 3,000	300	\$ 10	\$ 3,103	\$0	\$3,103	300	\$ 10	\$ (103)	0	\$ (0)
04 - Jan	New Year Bash	adults	\$ 850	100	\$ 9	\$ 907	\$0	\$907	200	\$ 5	\$ (57)	100	\$ 4
04 - Jan	Potluck	family	\$ 150	50	\$ 3	\$ 149	\$0	\$149	50	\$ 3	\$ 1	0	\$ 0
04 - Jan	Story Time	family	\$ 100	20	\$ 5	\$ 82	\$0	\$82	11	\$ 7	\$ 18	-9	\$ (2)
04 - Jan	Wine Tasting	adults	\$ 900	100	\$ 9	\$ 1,551	\$970	\$581	80	\$ 7	\$ 319	-20	\$ 2
02 - Feb	Tamaya Happy Hour	adults	\$ 140	60	\$ 2	\$ 133	\$0	\$133	55	\$ 2	\$ 7	-5	\$ (0)
09 - Feb	Trivia Night	family	\$ 300	60	\$ 5	\$ 360	\$0	\$360	50	\$ 7	\$ (60)	-10	\$ (2)
11 - Feb	Story Time	family	\$ 60	15	\$ 4	\$ 93	\$0	\$93	10	\$ 9	\$ (33)	-5	\$ (5)
16 - Feb	Latinas Dance & Dinner	adults	\$ 1,000	60	\$ 17	\$ 2,646	\$1,750	\$896	50	\$ 18	\$ 104	-10	\$ (1)
01 - Mar	Tamaya Happy Hour	adults	\$ 250	55	\$ 5	\$ 167	\$0	\$167	40	\$ 4	\$ 83	-15	\$ 0
09 - Mar	Community Potluck	family	\$ 150	40	\$ 4	\$ 18	\$0	\$18	50	\$ 0	\$ 132	10	\$ 3
16 - Mar	St. Patrick's Day Event	adults	\$ 500	30	\$ 17	\$ 622	\$480	\$142	24	\$ 6	\$ 358	-6	\$ 11
23 - Mar	Easter Egg Hunt Event	family	\$ 1,800	164	\$ 11	\$ 1,741	\$0	\$1,741	250	\$ 7	\$ 59	86	\$ 4
27 - Mar	Movies on the lawn	family	\$ 300	36	\$ 8	\$ 179	\$0	\$179	55	\$ 3	\$ 121	19	\$ 5
			\$ 17,300	1,620	\$ 11	\$ 19,514	\$ 3,840	\$15,674	1,666	\$ 9	\$ 1,626	46	\$ 1

	BUDGET			ACTUAL					VARIANCE		
	cost	attend	cost per person	actual cost	total fee collect	net cost	attend	cost per person	net cost	attend	per person
family	\$ 12,160	1,065	\$ 11	\$ 12,081	\$ 640	\$11,441	1,057	\$ 11	\$ 79	-8	\$ 1
adults	\$ 5,140	555	\$ 9	\$ 7,433	\$ 3,200	\$4,233	609	\$ 7	\$ (2,293)	54	\$ 2
TOTAL	\$ 17,300	1,620	\$ 11	\$ 19,514	\$ 3,840	\$15,674	1,666	\$ 9	\$ (2,214)	46	\$ 1

If you have questions concerning this report please email oingram@vestapropertyservices.com.



EXHIBIT 3



TAMAYA
BETWEEN THE CITY AND THE SEA

**20
24**

FIELD OPERATIONS REPORT

MARCH



Prepared By :

Ron Zastrocky

Presented To :

Beach CDD Supervisors

 904.577.3075

 rzastrocky@vestapropertyservices.com





Tree Amigos

Outdoor Services

Beach CDD: Monthly Report March 2024

Fungus/Pest/Fertilizer: All weeds inside Beach CDD and on Tamaya Blvd have been sprayed with herbicide and pre-emergent. Granular fertilizer has been applied throughout Beach CDD. The granular should green up the turf as it is coming out of its winter dormancy.

Maintenance: Regular monthly maintenance has been serviced to all turf areas inside Beach CDD. Ligustrum trees at the guard shack and amenities center have been shaped and lifted. Weeds have been hand pulled out of Jasmine, Juniper and Fashion Azaleas.

Annuals: Annuals were installed March 23. A fertilizer has been applied to help with the blooming and overall appearance and health of the flowers.

Irrigation Report: Irrigation heads have been serviced as needed. There was an irrigation valve leak on Tamaya Blvd, however the valve has been replaced. As we approach the summer months, the irrigation watering times will be bumped up.

Notes: Moving forward into April we will start our weekly mowing maintenance. We will continue to limb up and cut back plant material to improve the overall look of the property.



The Lake Doctors, Inc.
Aquatic Management Services[®]

Treated and inspected ponds 1 - 11. Very minimal algae present and addressed in ponds. 3-5 days to see results.

General Maintenance Report

New motor and pump installed for deck jets

New filtration motor installed for splash pad

Started to hang new tennis court wind screens

Continue pressure washing pool deck and furniture

New irrigation controller installed at pocket park

500 tree stakes pulled out

New evaporator coil installed for Tamama Hall. Part was covered under warranty

Fire extinguishers were inspected

EXHIBIT 4

1 **MINUTES OF MEETING**

2 **BEACH**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Beach Community Development District
5 was held on Monday, March 18, 2024 at 6:00 p.m., at 12788 Meritage Blvd., Jacksonville, Florida 32246.

6 **FIRST ORDER OF BUSINESS – Roll Call**

7 Mr. McInnes called the meeting to order and conducted roll call.

8 Present and constituting a quorum were:

9	Matt Calderaro	Board Supervisor, Chairman
10	Robert Renn	Board Supervisor, Vice Chairman
11	Chance Wedderburn	Board Supervisor, Assistant Secretary
12	Sheila Papelbon	Board Supervisor, Assistant Secretary
13	Elena Korsakova	Board Supervisor, Assistant Secretary

14 Also, present were:

15	David McInnes	District Manager, Vesta District Services
16	Wes Haber (<i>via phone</i>)	District Counsel, Kutak Rock LLP
17	Dana Harden	Regional General Manager, Vesta Property Services
18	Oliver Ingram	Amenity Manager, Vesta Property Services
19	Ron Zastrocky	Field Operations Manager, Vesta Property Services
20	Brittany Bell (<i>via phone</i>)	Operations Manager, Advanced Security Specialist
21	Jake Card	Advanced Security Specialist
22	Kyle Carasea	Tree Amigos
23	Carole Repak	Resident
24	Denys Pakhargna	Resident

25 *The following is a summary of the discussions and actions taken at the March 18, 2024 Beach CDD Board*
26 *of Supervisors Regular Meeting. Audio for this meeting is available upon public records request by*
27 *emailing PublicRecords@vestapropertyservices.com.*

28 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

29 Supervisor Calderaro led all present in reciting the Pledge of Allegiance.

30 **THIRD ORDER OF BUSINESS – Audience Comments** – (*limited to 3 minutes per individual for agenda*
31 *items*)

32 Ms. Repak asked about specific charges on the check register to Comcast for Beach Blvd.

33 **FOURTH ORDER OF BUSINESS – Exhibit 1: Presentation of Proof of Publication(s)**

34 **FIFTH ORDER OF BUSINESS – Staff Reports**

35 A. District Manager

36 1. Resident(s) subject to Disciplinary Action

37 a. Amenity Privilege Suspension

38 Mr. McInnes provided a brief explanation of the suspensions. Mr. Haber
39 provided his input on the matter. Discussion ensued. The motion was tabled to
40 later in the meeting pending the resident’s possible attendance.

41 Discussion ensued regarding the possibility of equipping security with body
42 cameras.

43 **The meeting came back to this item after Item A under the Ninth Order of**
44 **Business – Discussion Topics, at this time.**

45 Discussion ensued regarding the possibility of litigation based on the Board's
46 decision.

47 On a MOTION by Mr. Calderaro, SECONDED by Mr. Wedderburn, WITH Ms. Papelbon and Ms.
48 Korsakova voting 'yay' and Dr. Renn abstaining from voting, the resident's amenity privileges were
49 reinstated as of 03/19/24, for the Beach Community Development District.

50 b. Warning Letter Recipient

51 2. Complaint & Incident Tracker

52 3. Exhibit 2: Action Item Report

53 Discussion ensued regarding the turning off of the water to the apartments, the addition of
54 fiber internet to the District, JSO insurance, and communications with ICI Homes
55 regarding the trees.

56 4. Exhibit 3: Meeting Matrix

57 5. Update on Advanced Security Contract

58 B. District Engineer

59 Discussion ensued regarding the possibility of adding crosswalks, as well as micro surfacing and
60 rejuvenation of the main road. A request was made to discuss this with the District Engineer and
61 bring it back to the next meeting.

62 C. District Counsel

63 **SIXTH ORDER OF BUSINESS – Vendor Reports**

64 A. Vesta Property Services

65 1. Exhibit 4: Lifestyle Management Report

66 Mr. Ingram presented his report and any updates since the report was submitted. Discussion
67 ensued.

68 2. Exhibit 5: Field Management Report

69 Mr. Zastrocky presented his report. Discussion ensued.

70 B. Advanced Security Specialist

71 Ms. Bell presented her report. Discussion ensued regarding the scheduling of a closed session at
72 the next Board meeting.

73 On a MOTION by Ms. Korsakova, SECONDED by Mr. Calderaro, WITH ALL IN FAVOR, the Board
74 approved a Closed Session at the April Regular Board Meeting, for the Beach Community Development
75 District.

76 C. Tree Amigos

77

78

79 **SEVENTH ORDER OF BUSINESS – Consent Agenda**

- 80 A. Exhibit 6: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting
81 Held on February 19, 2024
82
83 B. Exhibit 7: Consideration for Approval – The Minutes of the Board of Supervisors Workshop Held
84 on March 7, 2024 – Chair Calderaro
85
86 C. Exhibit 8: Consideration for Acceptance – The February 2024 Unaudited Financial Statements
87
88 D. Exhibit 9: Ratification of Lucas Tree Service Inc. – Invoice #9496
89
90 E. Exhibit 10: Ratification of 904 Flips Inc. Tree Stake Removal Proposal
91

92 Supervisor Korsakova requested that the February 2024 Unaudited Financial Statements be
93 removed from the consent agenda.

94 On a MOTION by Mr. Calderaro, SECONDED by Ms. Korsakova, WITH ALL IN FAVOR, the Board
95 approved the Consent Agenda, excluding the February 2024 Unaudited Financial Statements, for the Beach
96 Community Development District.

97 Discussion ensued regarding the February 2024 Unaudited Financial Statements.

98 On a MOTION by Ms. Korsakova, SECONDED by Mr. Calderaro, WITH ALL IN FAVOR, the Board
99 accepted the February 2024 Unaudited Financial Statements, for the Beach Community Development
100 District.

101 **EIGHTH ORDER OF BUSINESS – Business Items**

- 102 A. Exhibit 11: Consideration of Big Z Pool Controller Proposal
103 This item was tabled for discussion to the April 4th workshop.
104 B. Consideration of Insight Irrigation LLC Irrigation Report Proposal
105 This item was tabled for discussion to the April 4th workshop.
106 C. Exhibit 12: Consideration of Tree Amigos Aeration & Fertilization of Event Lawn Proposal
107 Mr. Carasea provided a brief explanation of the proposal. Discussion ensued.

108 On a MOTION by Mr. Calderaro, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board
109 approved the Tree Amigos Aeration & Fertilization of Event Lawn Proposal, in the amount of \$1,013.00,
110 for the Beach Community Development District.

111 Discussion ensued regarding mulching around the trees.

112 **NINTH ORDER OF BUSINESS – Discussion Topics**

- 113 A. Exhibit 13: FY 2025 Draft Proposed Budget – continued
114 Discussion ensued regarding the deadline for submitting the approved proposed budget to the City
115 and the County, and possible meeting dates in May.
116 Mr. McInnes and Ms. Harden provided a breakdown of the proposed FY25 budget. Discussion
117 ensued regarding potential maintenance and replacement costs, field expenses, janitorial services,
118 and various other items within the community that can be improved upon.

119 B. Draft Post Orders

120 This item was tabled for discussion to the April 4th workshop.

121 **The meeting moved back to Item A.1.a under the Fifth Order of Business – Staff Reports, at**
122 **this time.**

123 **TENTH ORDER OF BUSINESS – Supervisors’ Requests**

124 Discussion ensued regarding the Board urging both Board members and staff to read articles
125 produced by the Chair.

126 On a MOTION by Mr. Calderaro, SECONDED by Ms. Korsakova, WITH Ms. Papelbon and Ms.
127 Korsakova voting ‘yay’ and Dr. Renn abstaining from voting, the Board urged Board members and Amenity
128 Staff to read the articles produced by Chair, for the Beach Community Development District.

129 Mr. Calderaro requested that Board members not engage in official actions by the staff.

130 On a MOTION by Mr. Calderaro, SECONDED by Ms. Korsakova, WITH Ms. Papelbon and Ms.
131 Korsakova voting ‘yay’ and Dr. Renn abstaining from voting, the Board declared that a Board member may
132 not engage in official actions by staff, for the Beach Community Development District.

133 Discussion ensued regarding the specifics of the policies regarding amenity suspensions.

134 On a MOTION by Mr. Calderaro, SECONDED by Ms. Korsakova, WITH ALL IN FAVOR, the Board
135 delegated that the District Manager include the Chair in decisions regarding immediate suspension of
136 amenity privileges for residents, for the Beach Community Development District.

137 Ms. Korsakova requested feedback on her meeting summary. Discussion ensued regarding how it
138 could be improved.

139 Mr. Wedderburn requested a quote on concessions for the amenity center.

140 **ELEVENTH ORDER OF BUSINESS – Audience Comments – New Business/Non-Agenda (limited to**
141 **3 minutes per individual)**

142 Mr. Pakhargna presented an option for a soccer and/or sports training camp to be held in the District.
143 Discussion ensued.

144 **TWELFTH ORDER OF BUSINESS – Action Items Summary**

145 The action items summary was available upon request.

146 **THIRTEENTH ORDER OF BUSINESS – Meeting Matrix Summary**

147 **FOURTEENTH ORDER OF BUSINESS – Next Meeting Quorum Check: April 15, 6:00 PM**

148 All Board members present indicated that they would attend the April 15, 2024, Board meeting.

149 **FIFTEENTH ORDER OF BUSINESS – Adjournment**

150 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to
151 adjourn the meeting. There being none, Ms. Papelbon made a motion to adjourn the meeting.

152 On a MOTION by Ms. Papelbon, SECONDED by Mr. Calderaro, WITH ALL IN FAVOR, the Board
153 adjourned the meeting at 9:13 p.m. for the Beach Community Development District.

154 **Each person who decides to appeal any decision made by the Board with respect to any matter considered*
155 *at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,*
156 *including the testimony and evidence upon which such appeal is to be based.*

157 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
158 **meeting held on April 15, 2024.**

159

160

161

Signature

Signature

Printed Name

Printed Name

162 **Title:** **Secretary** **Assistant Secretary**

Title: **Chairman** **Vice Chairman**

EXHIBIT 5

Rhonda from MBS explained history of our debt servicing. Discussed projected refunding results for reissuing 2013A. 3 board members would be willing to vote to start process of reissuance next board meeting. 48 minutes

Security Post Orders - Board reviewed redlines for post orders. All changes approved except for one final comment from Brittany. Will discuss with Brittany at next board meeting. 1 hour

Pool Chemical Controller Proposal - skipped item since Epic quote did not come in. 5 mins

Irrigation Report - Board recommendation was to see if Conserva will provide a quote. 5 mins.

Vendor Scorecards - discussed, board gave thumbs up to Supervisor Renn to continue creating remaining scorecards. 10 mins

Sidewalk Grinding - decided to work with vendor to determine most dangerous ones first, NTE 10k. 5 mins

PFM Financial Advice - we said no go. Might consider using you guys though. 5 mins.

Summer Camp - discussion deferred until Supervisor Wedderburn can present more details for the various options - soccer, tennis, etc. 5 mins

Pressure Washing - reviewed quotes and schedule. Please add to 4/15 Meeting for a vote. 10 mins.

FY2025 budget - agreed to tree amigos phase 4 addition. Discussed CRF being short and if we should increase amount added for 2025 above the recommended \$221k. Decided to stick with recommended \$221k and possibility of moving 2013A refund (estimate \$107k) to CRF. Discussed field operations staffing. No changes made.

Meeting ended 8:49pm.

Action Items:

Name	Business Item	Assignee	Status	Create Date	Due Date	Completed Date
Add to 4/15 board meeting for vote	Pressure Washing Schedule	McInnes, David	Open	4/4/2024	4/15/2024	
Invite 904-Tennis back to 4/15 Board Meeting	Reintroduction of Tennis Instruction	Harden, Dana	Open	4/4/2024	4/15/2024	

EXHIBIT 6

Beach
Community Development District

Financial Statements
(Unaudited)

Preliminary

March 31, 2024

Beach CDD
Balance Sheet
March 31, 2024

	General Fund	Reserve Fund	Debt Service 2013A	Debt Service 2015A	Total
1 ASSETS					
2 BU OPERATING ACCOUNT	\$ 323,795	\$ -	\$ -	\$ -	\$ 323,795
3 BU MONEY MARKET ACCOUNT	915,377	-	-	-	915,377
4 BU CLOVER ACCOUNT	10,166	-	-	-	10,166
5 CS CHECKING ACCOUNT	52,923	-	-	-	52,923
6 BU CRF MONEY MARKET ACCOUNT	100,100	1,371	-	-	101,471
7 DEBT SERVICE ACCOUNTS:					
8 SINKING FUND	-	-	-	-	-
9 INTEREST FUND	-	-	-	-	-
10 REDEMPTION FUND	-	-	37	150	187
11 PREPAYMENT FUND	-	-	17,707	204,907	222,614
12 REVENUE FUND	-	-	906,487	358,613	1,265,100
13 OP REDEMPTION FUND	-	-	-	-	-
14 ACQ & CONS	-	-	-	-	-
15 ACCOUNTS RECEIVABLE	-	-	-	-	-
16 ASSESSMENTS RECEIVABLE ON-ROLL	21,861	1,117	10,177	4,698	37,854
17 ASSESSMENTS RECEIVABLE OFF-ROLL	128,355	6,561	-	234,228	369,144
18 DUE FROM OTHER FUNDS	43,590	92,322	26,489	12,229	174,631
19 PREPAID	-	-	-	-	-
20 TOTAL ASSETS	\$ 1,596,167	\$ 101,371	\$ 960,897	\$ 814,825	\$ 3,473,262
21 LIABILITIES					
22 ACCOUNTS PAYABLE	\$ 61,139	\$ -	\$ -	\$ -	\$ 61,139
23 DEFERRED REVENUE ON-ROLL	21,861	1,117	10,177	4,698	37,854
24 DEFERRED REVENUE OFF-ROLL	128,355	6,561	-	234,228	369,144
25 DUE TO OTHER FUNDS	131,040	43,590	-	-	174,631
26 TOTAL LIABILITIES	342,395	51,269	10,177	238,927	642,767
27 FUND BALANCE					
28 NONSPENDABLE					
29 PREPAID & DEPOSITS	-	-	-	-	-
30 CAPITAL RESERVES	109,319	-	-	-	109,319
31 OPERATING CAPITAL	-	-	-	-	-
32 UNASSIGNED	1,144,453	50,103	950,721	575,899	2,721,176
33 TOTAL FUND BALANCE	1,253,773	50,103	950,721	575,899	2,830,495
34 TOTAL LIABILITIES & FUND BALANCE	\$ 1,596,167	\$ 101,371	\$ 960,897	\$ 814,825	\$ 3,473,262

Beach CDD
General Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to March 31, 2024

	FY 2024 Adopted Budget	FY 2024 Month of March	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
1 REVENUE					
2 ASSESSMENTS ON-ROLL	\$ 1,699,665	\$ 12,178	\$ 1,677,804	\$ (21,861)	99%
3 ASSESSMENTS OFF-ROLL	256,709	-	128,355	(128,355)	50%
4 INTEREST REVENUE	-	3,778	15,297	15,297	
5 OTHER FINANCING SOURCES	-	2,983	30,593	30,593	
6 TOTAL REVENUE	\$ 1,956,374	\$ 18,940	\$ 1,852,048	\$ (104,326)	95%
7 EXPENDITURES					
8 GENERAL & ADMINISTRATIVE EXPENSES					
9 TRUSTEE FEES	\$ 9,500	\$ -	\$ 8,800	\$ (700)	93%
10 SUPERVISOR FEES-REGULAR MEETINGS	12,000	1,000	5,600	(6,400)	47%
11 SUPERVISOR FEES-WORKSHOPS	2,000	600	2,000	-	100%
12 DISTRICT MANAGEMENT	43,680	3,640	21,840	(21,840)	50%
13 ENGINEERING	5,000	-	1,675	(3,325)	34%
14 DISSEMINATION AGENT	2,600	-	2,600	-	100%
15 DISTRICT COUNSEL	18,000	2,979	12,588	(5,413)	70%
16 ASSESSMENT ADMINISTRATION	5,720	477	2,860	(2,860)	50%
17 ARBITRAGE REBATE CALCULATION	3,300	-	650	(2,650)	20%
18 AUDIT	3,450	-	-	(3,450)	0%
19 WEBSITE	2,150	90	2,831	681	132%
20 LEGAL ADVERTISING	7,000	190	982	(6,018)	14%
21 DUES, LICENSES & FEES	175	-	175	-	100%
22 GENERAL LIABILITY INSURANCE	129,560	-	72,332	(57,228)	56%
23 OFFICE MISCELLANEOUS	3,500	9	1,178	(2,322)	34%
24 DISTRICT CONTINGENCY	150,000	-	-	(150,000)	0%
25 TOTAL GENERAL & ADMINISTRATIVE EXPENSES	397,635	8,984	136,111	(261,524)	34%
26 FIELD EXPENSES					
27 FIELD MANAGEMENT	139,333	-	51,522	(87,811)	37%
28 LAKE MAINTENANCE	23,500	2,211	16,786	(6,714)	71%
29 LANDSCAPING (INCLUDING MATERIALS)	389,046	31,592	189,554	(199,492)	49%
30 MULCH AND PINE STRAW	32,000	-	-	(32,000)	0%
31 IRRIGATION (REPAIRS)	4,000	6,574	12,857	8,857	321%
32 UTILITIES/SEWERS/PROPANE GAS	291,000	17,103	113,651	(177,349)	39%
33 CONTINGENCY - HURRICANE / STORM CLEAN UP	8,000	-	-	(8,000)	0%
34 COMMUNITY MAINTENANCE	8,000	5,133	19,255	11,255	241%
35 TOTAL FIELD EXPENSES	894,879	62,613	403,625	(491,254)	45%

36 AMENITY EXPENSES						
37	AMENITY MANAGEMENT	128,551	-	55,656	(72,895)	43%
38	LIFEGUARD	23,305	-	-	(23,305)	0%
39	AMENITY/FITNESS CENTER STAFFING	73,000	-	19,135	(53,865)	26%
40	SWIMMING POOL CHEMICALS	28,600	-	4,798	(23,802)	17%
41	POOL/ENTRY WATER FEATURE MAINTENANCE	25,529	2,724	5,449	(20,080)	21%
42	SWIMMING POOL INSPECTION	850	-	-	(850)	0%
43	AMENITY GENERAL MAINTENANCE & REPAIRS	21,000	3,019	11,838	(9,162)	56%
44	HOLIDAY DECORATIONS	10,000	-	9,666	(334)	97%
45	AMENITY CLEANING	24,000	1,671	9,961	(14,039)	42%
46	AMENITY GATES/CONTROL ACCESS	12,000	777	4,907	(7,093)	41%
47	AMENITY GATE REPAIRS	4,000	-	1,285	(2,715)	32%
48	AMENITY WEBSITE/COMPUTER EQUIPMENT	1,700	-	1,436	(264)	84%
49	AMENITY INTERNET/CABLE	15,000	952	6,770	(8,230)	45%
50	FITNESS EQUIPMENT LEASE	16,000	1,540	10,780	(5,220)	67%
51	LIFESTYLES PROGRAMMING	33,000	-	20,688	(12,312)	63%
52	TENNIS COURT MAINTENANCE - 4 CLAY COURTS	2,500	1,310	1,310	(1,190)	52%
53	LANDSCAPE IMPROVEMENT	2,500	-	10,222	7,722	409%
54	PEST CONTROL	1,600	119	702	(898)	44%
55	AMENITY FIRE SYSTEM MONITORING	1,425	75	900	(525)	63%
56	TRASH COLLECTION	2,300	222	1,279	(1,021)	56%
57	TOTAL AMENITY EXPENSES	426,860	12,409	176,780	(250,080)	41%
58 ACCESS CONTROL /GATE HOUSE						
59	GUARD SERVICE	232,000	17,400	109,938	(122,063)	47%
60	BAR CODE EXPENSE	5,000	-	1,579	(3,421)	32%
61	TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES	237,000	17,400	111,516	(125,484)	47%
62	TOTAL EXPENDITURES	1,956,374	101,406	828,032	(1,128,342)	42%
63	EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(82,466)	1,024,017	1,024,017	
64 OTHER FINANCING SOURCES & USES						
65	TRANSFER IN	-	-	-	-	
66	TRANSFER OUT	-	-	-	-	
67	TOTAL OTHER FINANCING SOURCES & USES	-	-	-	-	
68	FUND BALANCE - BEGINNING	238,292		229,756	(8,536)	
69	NET CHANGE IN FUND BALANCE	-	(82,466)	1,024,017	1,024,017	
70	FUND BALANCE - ENDING	\$ 238,292		\$ 1,253,773	\$ 1,015,481	
71 ANALYSIS OF FUND BALANCE						
72	NONSPENDABLE					
73	PREPAID & DEPOSITS	886		-		
74	CAPITAL RESERVES	109,319		109,319		
75	OPERATING CAPITAL	-		-		
76	UNASSIGNED	128,087		1,144,453		
77	TOTAL FUND BALANCE	\$ 238,292		\$ 1,253,773		

Beach CDD
Capital Reserve Fund (CRF)
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to March 31, 2024

	FY 2024 Adopted Budget	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 ASSESSMENTS ON-ROLL	\$ 86,878	\$ 85,761	\$ (1,117)
3 ASSESSMENTS OFF-ROLL	13,122	6,561	(6,561)
4 INTEREST & MISCELLANEOUS	-	1,371	1,371
5 TOTAL REVENUE	100,000	93,693	(6,307)
6 EXPENDITURES			
7 CAPITAL IMPROVEMENT PLAN (CIP)	-	13,764	13,764
8 CONTINGENCY	-	29,827	29,827
9 TOTAL EXPENDITURES	-	43,590	43,590
10 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	100,000	50,103	(49,897)
11 OTHER FINANCING SOURCES & USES			
12 TRANSFERS IN	-	-	-
13 TRANSFERS OUT	-	-	-
14 TOTAL OTHER FINANCING SOURCES & USES	-	-	-
15 FUND BALANCE - BEGINNING	-		-
16 NET CHANGE IN FUND BALANCE	100,000	50,103	(49,897)
17 FUND BALANCE - ENDING	\$ 100,000	\$ 50,103	\$ (49,897)
18 ANALYSIS OF FUND BALANCE			
19 ASSIGNED			
20 FUTURE CAPITAL IMPROVEMENTS			
21 WORKING CAPITAL			
22 UNASSIGNED	100,000	50,103	
23 FUND BALANCE - ENDING	\$ 100,000	\$ 50,103	

Beach CDD
Debt Service 2013A
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to March 31, 2024

	FY 2024 Adopted Budget	FY 2024 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 ASSESSMENTS ON-ROLL	\$ 795,300	\$ 781,054	\$ (14,246)
3 ASSESSMENTS OFF-ROLL	-	-	-
4 INTEREST REVENUE	-	10,941	10,941
5 MISC. REVENUE	-	16,764	16,764
6 TOTAL REVENUE	795,300	808,759	13,459
7 EXPENDITURES			
8 INTEREST EXPENSE			
9 November 1, 2023	-	305,035	305,035
10 May 1, 2024	305,575	-	(305,575)
11 November 1, 2024	299,378	-	(299,378)
12 PRINCIPAL RETIREMENT			
13 May 1, 2024	185,000	-	(185,000)
14 PRINCIPAL PREPAYMENT	-	65,000	65,000
15 TOTAL EXPENDITURES	789,953	370,035	419,918
16 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	5,348	438,724	433,377
17 OTHER FINANCING SOURCES (USES)			
18 TRANSFER IN	-	-	-
19 TRANSFER OUT (USES)	-	-	-
20 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
21 FUND BALANCE - BEGINNING	511,997	511,997	-
22 NET CHANGE IN FUND BALANCE	5,348	438,724	433,377
23 FUND BALANCE - ENDING	\$ 517,344	\$ 950,721	\$ 433,377

Beach CDD
Debt Service 2015A
Statement of Revenue, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to March 31, 2024

	FY 2024 Adopted Budget	FY 2024 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 ASSESSMENTS ON-ROLL	\$ 365,292	\$ 360,593	\$ (4,698)
3 ASSESSMENTS OFF-ROLL	234,228	-	(234,228)
4 INTEREST REVENUE	-	4,683	4,683
5 MISC. REVENUE	-	171,859	171,859
6 TOTAL REVENUE	599,520	537,135	(62,385)
7 EXPENDITURES			
8 INTEREST EXPENSE			
9 November 1, 2023	-	217,120	217,120
10 May 1, 2024	217,268	-	(217,268)
11 November 1, 2024	212,253	-	(212,253)
12 PRINCIPAL RETIREMENT			
13 May 1, 2024	170,000	-	(170,000)
14 PRINCIPAL PREPAYMENT	-	80,000	80,000
15 TOTAL EXPENDITURES	599,520	297,120	302,400
16 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	240,015	240,015
17 OTHER FINANCING SOURCES (USES)			
18 TRANSFER IN	-	-	-
19 TRANSFER OUT (USES)	-	-	-
20 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
21 FUND BALANCE - BEGINNING	335,883	335,883	-
22 NET CHANGE IN FUND BALANCE	-	240,015	240,015
23 FUND BALANCE - ENDING	\$ 335,883	\$ 575,899	\$ 240,015

**Beach CDD
Check Register - FY2024**

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
09/30/2023		BOY Balance				351,783.82
10/01/2023	1219	Egis Insurance and Risk Advisors	FY Insurance Policy # 100123192 10/01/23-10/01/24		72,332.00	279,451.82
10/02/2023	1002ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Sep 10, 2023 to Oct 09, 2023		199.35	279,252.47
10/03/2023	100319	Advanced Security Specialist & Consulting	Invoice: T0092023B (Reference: 09.16.23 TO 09.30.23 Security.) Invoice: T0092023 (Reference: ...		11,520.00	267,732.47
10/03/2023	100320	Innersync	Invoice: 21751 (Reference: Website Services.)		1,515.00	266,217.47
10/03/2023	100321	The Lake Doctors, Inc.	Invoice: 128865B (Reference: Water Management Zone 1 & 2.)		1,767.00	264,450.47
10/03/2023	100322	Vesta District Services	Invoice: 413498 (Reference: District Management Services.) Invoice: 413499 (Reference: Annual...		6,716.67	257,733.80
10/04/2023	100323	VGlobal Tech	Invoice: 5502 (Reference: Email hosting.)		50.00	257,683.80
10/06/2023	1220	Turner Pest Control			345.63	257,338.17
10/11/2023	1011ACH1	GFL Environmental	Trash Service		195.31	257,142.86
10/12/2023	100324	Jacksonville Daily Record	Invoice: 23-06605D (Reference: Legal Advertising.)		96.50	257,046.36
10/12/2023	100325	Kutak Rock LLP	Invoice: 3292492 (Reference: Legal services for August.)		1,975.00	255,071.36
10/17/2023			Deposit	192.36		255,263.72
10/17/2023			Deposit	2,200.00		257,463.72
10/17/2023	100326	Buehler Air Conditioning	Invoice: 117878 (Reference: Leak Check.) Invoice: 117745 (Reference: - Commercial Diagnostic....		921.00	256,542.72
10/17/2023	100327	Custom Pump & Controls, Inc.	Invoice: 23-314-04 (Reference: QUARTERLY LIFT STATION INSPECTION.)		150.00	256,392.72
10/17/2023	100328	Integrated Access Solutions	Invoice: 0004071 (Reference: BAI Barcodes Black on Black.)		383.78	256,008.94
10/17/2023	100329	Jacksonville Daily Record	Invoice: 23-06781D (Reference: Legal Advertising.)		93.13	255,915.81
10/17/2023	100330	Southeastern Paper Group	Invoice: 06009873 (Reference: Janitorial Supplies.)		437.00	255,478.81
10/17/2023	100331	Lucas Tree Service, Inc.	Invoice: 9150 (Reference: Remove Pine Trees.)		1,000.00	254,478.81
10/17/2023	1017ACH1	JEA	Service for the month of September		22,662.66	231,816.15
10/17/2023	1117ACH1	TECO	12545 Beach Blvd - Sep 21, 2023 - Oct 20, 2023		36.30	231,779.85
10/18/2023	1018ACH1	Turner Pest Control	Pest Control		115.21	231,664.64
10/18/2023	1018ACH2	Comcast	12788 Meritace Blvd MINI MDTA Sep 28, 2023 to Oct 27, 2023		548.45	231,116.19
10/19/2023	100332	Advanced Security Specialist & Consulting	Invoice: T0102023A (Reference: October 1, 2023 - October 15, 2023 Guard Gate.)		9,000.00	222,116.19
10/19/2023	100333	Vesta District Services	Invoice: 414258 (Reference: Billable Expenses - Sep 2023.)		69.13	222,047.06
10/19/2023	100334	Jani-King of Jacksonville	Invoice: JAK10230486 (Reference: Commercial Cleaning.)		1,387.84	220,659.22
10/19/2023	1019ACH1	TECO	12545 Beach Blvd - 8/18/23 - 9/20/23		36.97	220,622.25
10/19/2023	1019ACH2	Turner Pest Control	Pest Control		115.21	220,507.04
10/20/2023	1020ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE Sep 30, 2023 to Oct 29, 2023		238.20	220,268.84
10/23/2023	ACH102323	Florida Natural Gas	Fuel and Inside FGT Z3 8/18/23 - 9/20/23		11.37	220,257.47
10/23/2023	100335	Integrated Access Solutions	Invoice: 0004107 (Reference: Direct ALL-IN-ONE OEM replacement.) Invoice: 0004108 (Reference:...		6,490.28	213,767.19
10/23/2023	100336	Vesta District Services	Invoice: 414351 (Reference: Excess Meetings Held FY2023.)		1,600.00	212,167.19
10/23/2023	ACH 102323	Credit Card transactions			2,138.42	210,028.77
10/24/2023	1221	Chance Wedderburn	BOS Meeting 10/16/23		200.00	209,828.77
10/24/2023	1222	Elena Korsakova	BOS Meeting 10/16/23		200.00	209,628.77
10/24/2023	1223	Matthew Calderaro	BOS Meeting 10/16/23		200.00	209,428.77
10/24/2023	1224	Robert Renn	BOS Meeting 10/16/23		200.00	209,228.77
10/24/2023	1225	Shelia Papelbon	BOS Meeting 10/16/23		200.00	209,028.77
10/25/2023			Deposit	67,457.77		276,486.54
10/25/2023	ACH 102523	Comcast	12788 Meritage Blvd. OFC 4 Oct 03, 2023 to Nov 02, 2023		359.30	276,127.24

10/27/2023	100337	Buehler Air Conditioning	Invoice: #118622 (Reference: Carrier 5 Ton Heat Pump Condenser.)	6,271.00	269,856.24
10/27/2023	100338	Integrated Access Solutions	Invoice: 0004127 (Reference: Service Call.)	326.00	269,530.24
10/27/2023	100339	Beaches Electrical Service, Inc.	Invoice: 12671 (Reference: Service Call.)	299.95	269,230.29
10/30/2023	1226	Elena Korsakova	BOS Workshop 10/25/23	200.00	269,030.29
10/30/2023	1227	Robert Renn	BOS Workshop 10/25/23	200.00	268,830.29
10/30/2023	1228	Shelia Papelbon	BOS Workshop 10/25/23	200.00	268,630.29
10/30/2023	1030ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Oct 10, 2023 to Nov 09, 2023	199.35	268,430.94
10/31/2023			Service Charge	2.60	268,428.34
10/31/2023		EOM Balance		69,850.13	153,205.61
11/02/2023	100340	TEKWave Solutions LLC	Invoice: 6052 (Reference: VMS - NOV.)	295.00	268,133.34
11/02/2023	100341	Jani-King of Jacksonville	Invoice: JAK11230385 (Reference: MONTHLY CONTRACT BILLING AMOUNT FOR NOVEMBER.)	1,796.02	266,337.32
11/06/2023	100342	Advanced Security Specialist & Consulting	Invoice: T0102023B (Reference: Guard House Gate Access Management.) Invoice: T0102023 (Refere...	12,120.00	254,217.32
11/06/2023	100343	Kutak Rock LLP	Invoice: 3298072 (Reference: General Counsel.)	2,431.00	251,786.32
11/06/2023	100344	The Lake Doctors, Inc.	Invoice: 136050B (Reference: Water Management Zone 1 & 2.)	1,292.00	250,494.32
11/06/2023	100345	VGlobal Tech	Invoice: 5562 (Reference: Email hosting.)	50.00	250,444.32
11/06/2023	100346	5 Star Pressure Washing Inc.	Invoice: 7040 (Reference: Pressure Washing.)	1,050.00	249,394.32
11/06/2023			Deposit	40,230.12	289,624.44
11/08/2023	1108ACH1	GFL Environmental	Trash Service	195.31	289,429.13
11/10/2023	100347	Vesta Property Services	Invoice: 414255 (Reference: Amenity Services.)	31,826.77	257,602.36
11/10/2023	100348	Vesta District Services	Invoice: 414380 (Reference: District Management Services.)	4,116.67	253,485.69
11/13/2023	100349	Jacksonville Daily Record	Invoice: 110923- (Reference: Legal Advertising.)	96.50	253,389.19
11/13/2023	100350	Southeastern Paper Group	Invoice: 06027046 (Reference: Janitorial Supplies.)	264.50	253,124.69
11/14/2023	1229	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2023/2024 Special District Fee Invoice/Update Form	175.00	252,949.69
11/15/2023			Deposit	125,328.70	378,278.39
11/15/2023	1115ACH1	Turner Pest Control	Pest Control	115.21	378,163.18
11/16/2023	100351	Vesta Property Services	Invoice: 415004 (Reference: Billable Expenses.) Invoice: 415068 (Reference: Billable Expenses...	5,696.96	372,466.22
11/16/2023	100352	Screening One	Invoice: SC100345262 (Reference: Employment Screening.)	40.00	372,426.22
11/16/2023	100353	Maximum Entertainment	Invoice: 4 (Reference: Trivia 11.17.23.)	200.00	372,226.22
11/16/2023	1116ACH1	JEA	Service for the month of October 2023	20,052.04	352,174.18
11/17/2023	1230	SS Live Entertainment, LLC	Live Entertainment 4.22.23	500.00	351,674.18
11/17/2023	100354	The Lake Doctors, Inc.	Invoice: 139156B (Reference: Water Management - Monthly.)	444.00	351,230.18
11/17/2023	100355	Vesta Property Services	Invoice: 414168 (Reference: Billable Expenses.)	2,282.23	348,947.95
11/20/2023	ACH112023	Florida Natural Gas	Fuel and Inside FGT Z3 9/20/23 - 10/20/23	10.65	348,937.30
11/20/2023			Deposit	192.36	349,129.66
11/20/2023	1231	Brenna & Christopher Morgan	Pool Cabana Deposit Refund 7.18.23	150.00	348,979.66
11/20/2023			Deposit	56.17	349,035.83
11/20/2023	1120ACH2	Comcast	12788 Meritace Blvd MINI MDTA 10/28/23 - 11/27/23	635.51	348,400.32
11/20/2023			Deposit	145,149.92	493,550.24
11/20/2023	ACH 112023	Comcast	12750 Meritage Blvd. GATEHOUSE 10/30/23 - 11/29/23	269.17	493,281.07
11/22/2023	1232	BNY Mellon Payment/Trustee Fees	Trustee Fees 2013A: November 01, 2023 to October 31, 2024	4,400.00	488,881.07
11/22/2023	1233	BNY Mellon Payment/Trustee Fees	Trustee Fees 2015A: November 01, 2023 to October 31, 2024	4,400.00	484,481.07
11/24/2023	ACH 112423	Credit Card transactions		2,123.92	482,357.15
11/27/2023	100356	Advanced Security Specialist & Consulting	Invoice: T0112023A (Reference: Guard House Access Management 11/1 - 11/10 & 11/12 - 11/15.)	9,300.00	473,057.15
11/27/2023	100357	Integrated Access Solutions	Invoice: 0004285 (Reference: Barrier Gate Install.)	8,194.98	464,862.17
11/27/2023	100358	Southeast Fitness	Invoice: 103007 (Reference: Repairs to Fitness Equipment.)	775.60	464,086.57
11/27/2023	100359	TEKWave Solutions LLC	Invoice: 6106 (Reference: VMS - DEC.)	295.00	463,791.57
11/27/2023	100360	Vesta Property Services	Invoice: 415062 (Reference: Amenity Management.)	25,093.14	438,698.43

11/27/2023	100361	Beaches Electrical Service, Inc.	Invoice: 12777 (Reference: Add circuit at guard shack for new gate arms.)	468.00	438,230.43
11/27/2023	100362	Vesta District Services	Invoice: 414935 (Reference: Billable Expenses - Oct 2023.)	162.34	438,068.09
11/27/2023	100363	The Tree Amigos Outdoor Services, Inc.	Invoice: 201486 (Reference: Remove Guava Plants / Add Sod @ Basketball Courts.)	649.00	437,419.09
11/27/2023	1127ACH1	Comcast	12788 Meritage Blvd. OFC 11/3/23 - 12/2/23	359.30	437,059.79
11/28/2023	1235	The Tree Amigos Outdoor Services, Inc.		127,138.76	309,921.03
11/28/2023	1236	Chance Wedderburn	BOS Meeting 11/20/23	200.00	309,721.03
11/28/2023	1237	Elena Korsakova	BOS Meeting 11/20/23	200.00	309,521.03
11/28/2023	1238	Matthew Calderaro	BOS Meeting 11/20/23	200.00	309,321.03
11/28/2023	1239	Robert Renn	BOS Meeting 11/20/23	200.00	309,121.03
11/29/2023			Deposit	346,220.82	655,341.85
11/30/2023			Deposit	175.00	655,516.85
11/30/2023	1130ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 11/10/23 - 12/9/23	199.35	655,317.50
11/30/2023			Deposit	1,685,401.16	2,340,718.66
11/30/2023			Service Charge	61.90	2,340,656.76
11/30/2023		EOM Balance		2,342,754.25	270,525.83
			Invoice: 0004313 (Reference: 14' LED lighted barrier arm.) Invoice: 0004314 (Reference: 12Vdc...		
12/01/2023	100364	Integrated Access Solutions		1,288.74	2,339,368.02
12/01/2023	100365	Southeastern Paper Group	Invoice: 06045263 (Reference: Janitorial Supplies.)	477.01	2,338,891.01
12/01/2023	100366	The Tree Amigos Outdoor Services, Inc.	Invoice: 201058 (Reference: Landscape Enhancement @ Sea Lift Station.)	850.00	2,338,041.01
12/01/2023	100367	Jani-King of Jacksonville	Invoice: JAK12230383 (Reference: Monthly Contracted Billing for December.)	1,796.02	2,336,244.99
12/01/2023			Funds Transfer - Open New Account	100.00	2,336,144.99
12/01/2023			Funds Transfer - Opening Balance	100.00	2,336,044.99
12/06/2023			Deposit	324,505.49	2,660,550.48
12/07/2023			Deposit	2,125.00	2,662,675.48
12/08/2023	100368	Advanced Security Specialist & Consulting	Invoice: T0112023B (Reference: Guard Services.) Invoice: T0112023 (Reference: Guard Service.)	12,030.00	2,650,645.48
12/08/2023	100370	Jacksonville Daily Record	Invoice: 120723- (Reference: Legal Advertising.)	96.50	2,650,548.98
12/08/2023	100371	The Lake Doctors, Inc.	Invoice: 142624B (Reference: Lake Maintenance.)	2,211.00	2,648,337.98
12/08/2023	100372	Vesta Property Services	Invoice: 415702 () Invoice: 415802 (Reference: Field Management.)	27,094.40	2,621,243.58
12/08/2023	100373	VGlobal Tech	Invoice: 5647 (Reference: Website Hosting & Management.)	90.00	2,621,153.58
12/08/2023	100374	The Tree Amigos Outdoor Services, Inc.	Invoice: 201924 (Reference: Landscaping.) Invoice: 201069 (Reference: Amenity Landscape impro...	38,347.19	2,582,806.39
12/08/2023	1208ACH1	GFL Environmental	Trash Service	195.31	2,582,611.08
12/11/2023			Deposit	192.36	2,582,803.44
12/13/2023			Deposit	111,470.84	2,694,274.28
12/13/2023	1213ACH1	JEA	Service for the month of November 2023	20,095.77	2,674,178.51
12/14/2023	100375	Kutak Rock LLP	Invoice: 3322924 (Reference: General Counsel.)	2,997.00	2,671,181.51
12/14/2023	100376	Vesta District Services	Invoice: 415858 (Reference: District Management Services.)	4,116.67	2,667,064.84
12/14/2023	100377	The Tree Amigos Outdoor Services, Inc.	Invoice: 201564 (Reference: Damaged to sod caused by car accident.)	175.00	2,666,889.84
12/14/2023	100378	Cintas Corporation	Invoice: 9248803693 (Reference: AED.)	145.00	2,666,744.84
12/14/2023	100379	Duval Asphalt Products, Inc	Invoice: 25352 (Reference: Asphalt Repair.)	1,980.80	2,664,764.04
12/18/2023	1218ACH1	Comcast	12788 Meritace Blvd MINI MDTA 11/28/23 - 12/27/23	675.76	2,664,088.28
12/20/2023	1220ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 11/30/23 - 12/29/23	269.17	2,663,819.11
12/20/2023	1220ACH2	TECO	12545 Beach Blvd - Oct 21, 2023 - Nov 17, 2023	38.73	2,663,780.38
12/20/2023			Funds Transfer	2,000,000.00	663,780.38
12/21/2023	100380	Advanced Security Specialist & Consulting	Invoice: T0122023A (Reference: December 1, 2023 - December 15, 2023 Guard House Gate Access Mana...	9,000.00	654,780.38

12/21/2023	100381	Integrated Access Solutions	Invoice: 0004493 (Reference: Service Call.) Invoice: 0004484		
12/21/2023	100382	LLS Tax Solutions, Inc.	(Reference: BAI Barcodes Black o...	777.78	654,002.60
12/21/2023			Invoice: 003236 (Reference: Arbitrage Services.)	650.00	653,352.60
12/21/2023			Funds Transfer	100,000.00	553,352.60
12/21/2023			Deposit	28,375.04	581,727.64
12/22/2023	ACH122223	Florida Natural Gas	Fuel and Inside FGT Z3 10-20-23 - 11/17/23	13.54	581,714.10
12/22/2023	1240	Chance Wedderburn	BOS Meeting 12/18/23	200.00	581,514.10
12/22/2023	1241	Elena Korsakova	BOS Meeting 12/18/23	200.00	581,314.10
12/22/2023	1242	Matthew Calderaro	BOS Meeting 12/18/23	200.00	581,114.10
12/22/2023	1243	Robert Renn	BOS Meeting 12/18/23	200.00	580,914.10
12/22/2023	1244	Shelia Papelbon	BOS Meeting 12/18/23	200.00	580,714.10
12/26/2023	ACH 122623	Credit Card transactions		3,040.00	577,674.10
12/27/2023	100383	Southeastern Paper Group	Invoice: 06062165 (Reference: Janitorial Supplies.)	279.61	577,394.49
12/27/2023	100385	The Lake Doctors, Inc.	Invoice: 1859582 (Reference: Fountain Install Down Payment.)	4,439.00	572,955.49
			Invoice: 171346 (Reference: Install new windows in Fitness Room.)		
12/27/2023	100386	All Weather Contractors, Inc.	Invoice: 171582 (Reference:...	11,740.00	561,215.49
12/27/2023	1227ACH1	Turner Pest Control	Pest Control	115.21	561,100.28
12/29/2023			Service Charge	2.15	561,098.13
12/31/2023		EOM Balance		466,668.73	2,246,227.36
01/02/2024	100387	Shannon Brooke Thomas	Invoice: TamayaBeachCDD120923 (Reference: Christmas Event.)	800.00	560,003.13

01/02/2024	100388	Vesta District Services	Invoice: 415799 (Reference: UPS letters.)	104.41	559,898.72
01/02/2024	100389	Jani-King of Jacksonville	Invoice: JAK12230621 (Reference: DEEP CLEAN CORNER OFFICE IN FITNESS CENTER.)	268.75	559,629.97
01/02/2024	100390	Jani-King of Jacksonville	Invoice: JAK01240385 (Reference: MONTHLY CONTRACT BILLING AMOUNT FOR JANUARY.)	1,796.02	557,833.95
01/02/2024	0102ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 12/10/23 - 1/9/23	199.35	557,634.60
01/04/2024			Deposit	37,681.59	595,316.19
01/04/2024	0104EFT1	KS State Bank	Fitness Equipment Financing	1,539.95	593,776.24
01/05/2024	1245	BNY Mellon Tax Distributions	Tax Distributions 2013A	754,564.53	-160,788.29
01/05/2024	1246	BNY Mellon Tax Distributions	Tax Distributions 2015A	348,363.94	-509,152.23
01/05/2024	100391	The Tree Amigos Outdoor Services, Inc.	Invoice: 202101 (Reference: December Monthly Landscape Maintenance.)	31,784.69	-540,936.92
01/05/2024	100392	ConservH2O LLC	Invoice: I15348730 (Reference: Commercial repair.)	150.00	-541,086.92
01/05/2024	0105EFT1	KS State Bank	Fitness Equipment Financing	1,539.95	-542,626.87
01/08/2024			Funds Transfer	1,100,000.00	557,373.13
01/09/2024	0109ACH1	GFL Environmental	Trash Service	222.16	557,150.97
01/11/2024	100393	Advanced Security Specialist & Consulting	Invoice: T0122023B (Reference: 12/16 - 12/24, 12/25, 12/26 Guard House Gate Access MGMT.) Inv...	12,087.50	545,063.47
01/11/2024	100394	Integrated Access Solutions	Invoice: 1006 (Reference: Labor for installation, setup, and testing of Viking T21 Motor.)	869.63	544,193.84
01/11/2024	100395	Jacksonville Daily Record	Invoice: 010424- (Reference: Legal Advertising.)	126.88	544,066.96
01/11/2024	100397	Vesta Property Services	Invoice: 416266 (Reference: Amenity Management.)	22,596.94	521,470.02
01/11/2024	100398	VGlobal Tech	Invoice: 5778 (Reference: Email hosting 1/2024.)	90.00	521,380.02
01/11/2024	100399	Coastal Maintenance M.E. LLC	Invoice: 4274 (Reference: Holiday LED Lighting.)	9,666.00	511,714.02
01/11/2024	100400	Vesta District Services	Invoice: 416277 (Reference: District Management Services.)	4,116.67	507,597.35
01/11/2024	100401	Lucas Tree Service, Inc.	Invoice: 9375 (Reference: Drop dead pine tree.)	650.00	506,947.35
01/11/2024	100402	Cintas Corporation	Invoice: 9253745544 (Reference: AED.)	145.00	506,802.35
01/11/2024	100396	The Lake Doctors, Inc.		6,650.00	500,152.35
01/12/2024	0112ACH1	JEA	Service for the month of December 2023	21,690.24	478,462.11
01/16/2024	0116ACH1	Turner Pest Control	Pest Control	118.67	478,343.44
01/18/2024			Deposit	192.36	478,535.80
01/18/2024	0118ACH1	Comcast	12788 Meritace Blvd MINI MDTA 12/28/23 - 1/27/24	681.22	477,854.58
01/19/2024			Deposit	15,109.54	492,964.12
01/19/2024	0119ACH1	TECO	12545 Beach Blvd - Nov 18, 2023 - Dec 19, 2023	41.09	492,923.03
01/22/2024	1247	Chance Wedderburn	BOS Meeting 1/15/24	200.00	492,723.03
01/22/2024	1248	Elena Korsakova	BOS Meeting 1/15/24	200.00	492,523.03
01/22/2024	1249	Matthew Calderaro	BOS Meeting 1/15/24	200.00	492,323.03
01/22/2024	1250	Robert Renn	BOS Meeting 1/15/24	200.00	492,123.03
01/22/2024	1251	Shelia Papelbon	BOS Meeting 1/15/24	200.00	491,923.03
01/22/2024	100403	Advanced Security Specialist & Consulting	Invoice: T0012024A (Reference: Security January 1, 2024 - January 15, 2024.)	9,000.00	482,923.03
01/22/2024	100404	Kutak Rock LLP	Invoice: 3338701 (Reference: Legal Svcs - Nov 2023.)	4,996.50	477,926.53
01/22/2024	100405	Southeastern Paper Group	Invoice: 06075388 (Reference: Cleaning Supplies.)	476.13	477,450.40
01/22/2024	100406	Vesta Property Services	Invoice: 416640 (Reference: American Red Cross CPR classes.)	304.00	477,146.40
01/22/2024	100407	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1097746 (Reference: Fire Alarm Monitoring - 1/15/2024 to 1/15/2025.)	750.00	476,396.40
01/22/2024	100408	Vesta District Services	Invoice: 416510 (Reference: Billable Expenses - Dec 2023.)	266.32	476,130.08
01/22/2024	100409	ConservH2O LLC	Invoice: I15348800 (Reference: Deposit for (Commercial Job Beach CDD) total amount \$5608.)	1,869.15	474,260.93
01/22/2024	0122ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE 12/30/23 - 1/29/24	271.24	473,989.69
01/23/2024	0123ACH1	Florida Natural Gas	Fuel and Inside FGT Z3 11/18/23 - 12/17/23	17.05	473,972.64
01/23/2024	ACH 012324	Credit Card transactions		5,253.65	468,718.99
01/24/2024	1252	Bob's Backflow & Plumbing Services	Reference: Community Maintenance.	495.00	468,223.99

01/24/2024			Deposit	67,457.77		535,681.76
01/30/2024	0130ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 1/10/24 - 2/9/24		207.57	535,474.19
01/31/2024	0131ACH1	Comcast	12788 Meritage Blvd. OFC Final Bill		392.75	535,081.44
01/31/2024	100410	Bob's Backflow & Plumbing Services	Invoice: 120523- (Reference: Replace backflow due to Failed test.)		1,266.00	533,815.44
01/31/2024	100411	Buehler Air Conditioning	Invoice: 200296 (Reference: Replace evap coil.)		1,502.00	532,313.44
01/31/2024	100412	Jacksonville Daily Record	Invoice: 012524- (Reference: Legal Advertising.)		93.13	532,220.31
01/31/2024	100413	ConservH2O LLC	Invoice: I15348846 (Reference: Irrigation Repairs.)		3,738.85	528,481.46
01/31/2024	EOM Balance			1,220,441.26	1,252,762.93	528,481.46
02/01/2024	0201ACH1	KS State Bank	Fitness Equipment Financing		1,539.95	527,236.51
02/01/2024	1253	Jani-King of Jacksonville	MONTHLY CONTRACT BILLING AMOUNT FOR February		1,323.29	525,913.22
02/05/2024	1254	Chance Wedderburn	BOS Workshop 2/1/24		200.00	525,713.22
02/05/2024	1255	Elena Korsakova	BOS Workshop 2/1/24		200.00	525,513.22
02/05/2024	1256	Robert Renn	BOS Workshop 2/1/24		200.00	525,313.22
02/05/2024	1257	Shelia Papelbon	BOS Workshop 2/1/24		200.00	525,113.22
02/05/2024	100414	VGlobal Tech	Invoice: 5834 (Reference: Email hosting Feb.)		90.00	525,023.22
02/05/2024			Deposit	16,987.11		542,010.33
02/06/2024			Deposit	112.34		542,122.67
02/06/2024	100415	Bob's Backflow & Plumbing Services	Invoice: 10320 (Reference: Backflow Testing.) Invoice: 10321 (Reference: Backflow Testing.)		1,311.00	540,811.67
02/06/2024	100416	Custom Pump & Controls, Inc.	Invoice: 24-314-01 (Reference: QUARTERLY LIFT STATION INSPECTION.)		150.00	540,661.67
02/06/2024	100417	TEKWave Solutions LLC	Invoice: 6222 (Reference: VMS - FEB.)		295.00	540,366.67
02/06/2024	100418	The Lake Doctors, Inc.	Invoice: 156627B (Reference: Water Management Zone 1 & 2 Feb..)		2,211.00	538,155.67
02/06/2024	100419	Vesta District Services	Invoice: 416517 (Reference: Billable Expenses - Dec 2023.) Invoice: 416854 (Reference: Distri...		4,148.41	534,007.26
02/06/2024	100420	The Tree Amigos Outdoor Services, Inc.	Invoice: 202307 (Reference: January Monthly Landscape Maintenance.)		31,784.69	502,222.57
02/06/2024	100421	ConservH2O LLC	Invoice: I15348876 (Reference: Commercial On-Site Repair.)		375.00	501,847.57
02/06/2024	100422	Clear Impressions Inc.	Invoice: 15698 (Reference: Fitness Room Window Tinting.) Invoice: 15699 (Reference: Fitness R...		774.00	501,073.57
02/07/2024	100423	Advanced Security Specialist & Consulting	Invoice: T0012024B (Reference: 1/16/23 - 1/31/23 Guard House Access.) Invoice: T0012024 (Refe...		11,000.00	490,073.57
02/07/2024	100424	Integrated Access Solutions	Invoice: 1007 (Reference: Add to laptop and ensure devices are working properly.)		150.00	489,923.57
02/07/2024	100425	Cintas Corporation	Invoice: 9258004685 (Reference: AED - Agreement.)		145.00	489,778.57
02/08/2024	100426	Kutak Rock LLP	Invoice: 3351166 (Reference: General Counsel.)		1,615.50	488,163.07
02/08/2024	0208ACH1	GFL Environmental	Trash Service		222.16	487,940.91
02/14/2024			Deposit	192.36		488,133.27
02/15/2024	100427	Integrated Access Solutions	Invoice: 1251 (Reference: BAI Barcode Stickers.) Invoice: 1258 (Reference: Maint on laptops w...		683.78	487,449.49
02/15/2024	100428	Jacksonville Daily Record	Invoice: 24-00905D ()		96.50	487,352.99
02/15/2024	100429	Southeastern Paper Group	Invoice: 06096279 (Reference: Janitorial Supplies.)		361.78	486,991.21
02/15/2024	100430	Vesta Property Services	Invoice: 417341 (Reference: Install and secure a clearance bar at security gate.)		452.92	486,538.29
02/15/2024	100431	The Tree Amigos Outdoor Services, Inc.	Invoice: 202149 (Reference: Landscape Enhancement.)		2,160.00	484,378.29
02/15/2024	0215ACH1	JEA	Service for the month of January 2024		15,396.58	468,981.71
02/20/2024	1258	Elena Korsakova	BOS Meeting 2/19/24		200.00	468,781.71
02/20/2024	1259	Matthew Calderaro	BOS Meeting 2/19/24		200.00	468,581.71
02/20/2024	1260	Robert Renn	BOS Meeting 2/19/24		200.00	468,381.71
02/20/2024	1261	Shelia Papelbon	BOS Meeting 2/19/24		200.00	468,181.71
02/20/2024	0220ACH1	Comcast	12788 Meritace Blvd MINI MDTA 1/28/24 - 2/27/24		681.11	467,500.60

02/20/2024	0220ACH2	Comcast	12750 Meritage Blvd. GATEHOUSE 1/30/24 - 2/29/24		271.20	467,229.40
02/20/2024	0220ACH3	TECO	12545 Beach Blvd - Dec 20, 2023 - Jan 22, 2024		55.89	467,173.51
02/20/2024			Deposit	7,663.48		474,836.99
02/21/2024			Deposit	595.00		475,431.99
02/21/2024	100432	Lucas Tree Service, Inc.	Invoice: 9496 (Reference: Drop dead pine tree.)		1,000.00	474,431.99
02/23/2024	100433	Advanced Security Specialist & Consulting	Invoice: T0022024A (Reference: February 1, 2024 - February 15, 2024 Guard House Gate Access.)		9,000.00	465,431.99
02/23/2024	100434	Big Z Pool Service, LLC	Invoice: 5317 (Reference: Deposit for Pump Replacement.)		2,724.39	462,707.60
02/23/2024	ACH 022324	Credit Card transactions			3,842.38	458,865.22
02/26/2024	0226ACH1	Turner Pest Control	Pest Control		118.67	458,746.55
02/26/2024	100435	TEKWave Solutions LLC	Invoice: 6290 (Reference: VMS - March.)		295.00	458,451.55
02/27/2024			Deposit	2,860.00		461,311.55
02/27/2024			Deposit	6,755.00		468,066.55
02/27/2024			Deposit	2,075.00		470,141.55
02/29/2024	100436	Integrated Access Solutions	Invoice: 1368 (Reference: 100 BAI Barcode Stickers.)		427.36	469,714.19
02/29/2024	100437	Vesta Property Services	Invoice: 417268 (Reference: Billable Expenses - Jan 2024.)		1,868.57	467,845.62
02/29/2024		EOM Balance		37,240.29	98,171.13	467,845.62
03/01/2024			Deposit	56.17		467,901.79
03/01/2024	0301ACH1	KS State Bank	Fitness Equipment Financing		1,539.95	466,361.84
03/01/2024	0301ACH2	Comcast	13077 Beach Blvd. PEDESTRIAN GATE 2/10/24 - 3/9/24		207.57	466,154.27
03/01/2024	100438	Vesta District Services	Invoice: 417401 (Reference: District Management Services - March 2024.) Invoice: 417255 (Refe...		4,185.08	461,969.19
03/01/2024	100439	Lamp Sales Unlimited Inc.	Invoice: 248064 (Reference: Outdoor Lighting.)		4,225.00	457,744.19
03/01/2024	100440	Hubbard Electrical Contracting, LLC	Invoice: 1161 (Reference: Change out 40 customer supplied landscape lights.)		4,000.00	453,744.19
03/04/2024	100441	Jacksonville Daily Record	Invoice: 24-01389D ()		93.13	453,651.06
03/04/2024	100442	The Tree Amigos Outdoor Services, Inc.	Invoice: 202591 (Reference: February Monthly Landscape Maintenance.)		31,784.69	421,866.37
03/05/2024	100443	Advanced Security Specialist & Consulting	Invoice: T0022024B (Reference: Guard House Gate Access Management.)		8,400.00	413,466.37
03/05/2024	100444	The Lake Doctors, Inc.	Invoice: 1633908 (Reference: Water Management Zone 1 & 2.)		2,211.00	411,255.37
03/05/2024	100445	VGlobal Tech	Invoice: 5931 (Reference: Email hosting.)		90.00	411,165.37
03/05/2024	100446	Cintas Corporation	Invoice: 9261931095 (Reference: AED - Agreement.)		145.00	411,020.37
03/06/2024			Deposit	16,652.70		427,673.07
03/07/2024	0307ACH1	GFL Environmental	Trash Service		222.16	427,450.91
03/08/2024	1262	Jani-King of Jacksonville	MONTHLY CONTRACT BILLING AMOUNT FOR MARCH		1,592.63	425,858.28
03/08/2024	100447	Southeastern Paper Group	Invoice: 06111149 (Reference: Trash Bags, Paper Goods.)		327.03	425,531.25
03/08/2024	100448	Integrated Access Solutions	Invoice: 1444 (Reference: Replace IR emitter on cabana tv Update Halo Remote.)		157.99	425,373.26
03/08/2024	100449	Southeast Fitness	Invoice: 103365 (Reference: Replace cable on seated leg curl - 01.12.24.)		280.00	425,093.26
03/08/2024	100450	10-S Tennis Supply & Dinkshot Pickleball	Invoice: 163228 (Reference: Pro-Screen Open Mesh 6'.)		1,310.01	423,783.25
03/12/2024	1263	Elena Korsakova	BOS Workshop 3/7/24		200.00	423,583.25
03/12/2024	1264	Matthew Calderaro	BOS Workshop 3/7/24		200.00	423,383.25
03/12/2024	1265	Robert Renn	BOS Workshop 3/7/24		200.00	423,183.25
03/13/2024	100451	Jacksonville Daily Record	Invoice: 030724- (Reference: Legal Advertising.)		96.50	423,086.75
03/13/2024	100452	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1114916 (Reference: Annual fire inspection.) Invoice: 1115175 (Reference: Semi-Annua...		368.00	422,718.75
03/13/2024	100453	Vesta Property Services	Invoice: 418167 (Reference: Billable Expenses.)		2,011.67	420,707.08
03/13/2024	100454	Vesta District Services	Invoice: 418147 (Reference: Billable Expenses - Feb 2024.)		55.22	420,651.86
03/14/2024			Deposit	192.36		420,844.22
03/15/2024	0315ACH1	Turner Pest Control	Pest Control		118.67	420,725.55
03/15/2024	0315ACH2	JEA	Service for the month of February 2024		18,010.22	402,715.33

03/17/2024	0317ACH1	Comcast	12750 Meritage Blvd. GATEHOUSE Mar 01, 2024 to Mar 29, 2024		271.20	402,444.13
03/18/2024			Deposit	56.17		402,500.30
03/18/2024	100455	Vesta Property Services	Invoice: 417948 (Reference: Monthly Mgmt. Fee - Feb 2024.) Invoice: 417950 (Reference: Monthl...		53,107.30	349,393.00
03/18/2024	0318ACH1	Comcast	12788 Meritace Blvd MINI MDTA 2/28/24 - 3/27/24		681.11	348,711.89
03/20/2024	0320ACH1	TECO	12545 Beach Blvd - Jan 23, 2024 - Feb 22, 2024		51.41	348,660.48
03/20/2024			Deposit	4,434.94		353,095.42
03/22/2024	100456	Integrated Access Solutions	Invoice: 1507 (Reference: Service Call.) Invoice: 1530 (Reference: Service Call.) Invoice:...		1,082.00	352,013.42
03/22/2024	100457	Vesta District Services	Invoice: 418201 (Reference: Buy the Book - Folakemi.)		8.97	352,004.45
03/22/2024	100458	Advanced Security Specialist & Consulting	Invoice: T0032024A (Reference: March 1, 2024 - March 15, 2024.)		9,000.00	343,004.45
03/22/2024	100459	Kutak Rock LLP	Invoice: 3366029 (Reference: General Counsel.)		2,978.50	340,025.95
03/22/2024	100460	ConservH2O LLC	Invoice: I15349210 (Reference: Irrigation Repairs.)		6,574.00	333,451.95
03/25/2024	ACH032524	Florida Natural Gas	Fuel and Inside FGT Z3 12/19/23 - 2/22/24. 2 months paid together		25.79	333,426.16
03/25/2024	1266	Chance Wedderburn	BOS Meeting 3/18/24		200.00	333,226.16
03/25/2024	1267	Elena Korsakova	BOS Meeting 3/18/24		200.00	333,026.16
03/25/2024	1268	Matthew Calderaro	BOS Meeting 3/18/24		200.00	332,826.16
03/25/2024	1269	Robert Renn	BOS Meeting 3/18/24		200.00	332,626.16
03/25/2024	1270	Shelia Papelbon	BOS Meeting 3/18/24		200.00	332,426.16
03/25/2024	ACH 032524	Credit Card transactions			6,378.17	326,047.99
03/26/2024	100461	Wayne Automatic Fire Sprinklers Inc.	Invoice: 1093882 (Reference: Quarterly Sprinkler Inspection.)		75.00	325,972.99
03/26/2024	100462	E.T.M.	Invoice: 208762 (Reference: Professional Services to 5/27/23.) Invoice: 211725 (Reference: Pr...		1,675.00	324,297.99
03/27/2024	100463	TEKWave Solutions LLC	Invoice: 6320 (Reference: VMS- April.)		295.00	324,002.99
03/27/2024	0327ACH1	Comcast	13077 Beach Blvd. PEDESTRIAN GATE Mar 10, 2024 to Apr 09, 2024		207.57	323,795.42
03/31/2024		EOM Balance			21,392.34	323,795.42

EXHIBIT 7



AMENITY
MAINTENANCE
GROUP

Beaches (Tamaya) CDD
2938 Danube Court
Jacksonville, Fl. 32246

CUSTOMER QUOTATION NO. 69

Order No:	T31124
Valid For:	30 Days

Description:

This proposal includes pressure washing all sidewalk/curbing, JEA easement at 12788 Meritage Blvd and the CDD easement at Bari Court (1182 sq ft.) for a total of 36,280 Sq feet. All agreed upon pricing is final and additional work will be billed separately.

Thank you for the opportunity to collaborate with you on this project. We do strive to provide the best services for our customers at the least possible cost and overhead.

Thank you for your business!

Total \$5062.49

Bill To:

Amenity Management Group

245 Riverside Avenue #300

Jacksonville, Fl. 32202

EXHIBIT 8



Buehler Air & Plumbing
 207 20th St N
 Jacksonville Beach, FL 32250
 Ph 904-233-8831 Fax 904-485-8788
 CAC1816716 & CFC054890

Invoice 206030
 Invoice Date 3/28/2024
 Completed Date
 Customer PO
 Payment Term Due Upon Receipt

Billing Address
 Beach CDD
 12788 Meritage Boulevard
 Jacksonville, FL 32246 USA

Job Address
 Beach CDD
 12788 Meritage Boulevard
 Jacksonville, FL 32246 USA

Description of Work

Upon arrival preceded to remove faulty evaporator coil from air handler for banquet room system (1616D27789) and replace with OEM factory specific part to manufacturers specifications, inserted nitrogen pressure into system and checked field welds with soap solution leak detector, vacuumed and charged system to manufacturers specifications for current ambient conditions, checked air filter and condensate drainage, system operating normal at present time.

Task #	Description	Quantity	Your Price	Your Total
warrcoilevap	Replace Coil under parts warranty. Includes warranty processing, reclaim, vacuum, filter drier and up to 8lbs of refrigerant	1.00	\$1,038.00	\$1,038.00
r410aS	Additional 7lbs 410a (excluding the 8lbs covered under labor price for coil)	7.00	\$70.00	\$490.00
Member Savings				\$273.81
Sub-Total				\$1,528.00
Tax				\$0.00
Total Due				\$1,528.00
Balance Due				\$1,528.00

Thank you for choosing Buehler Air & All Beaches Plumbing!
 Did you know we have a referral program?
 \$100 Visa Gift Card for new system installation customer (takes approx. 4-6 weeks)
 \$25 Visa Gift Card for new service or maintenance customer (takes approx. 4-6 weeks)
 All coupons must be presented at time of service. Refunds will not be issued after the fact.

I hereby authorize Flynn, Tim with Buehler Air & Plumbing to complete the above work in the amount of \$1,528.00 to be performed.

3/28/2024

I have inspected all of the work done by Flynn, Tim . I find that all work has been completed in a satisfactory and workmanlike manner. I have been given the opportunity to address concerns and/or discrepancies in the work provided, and I either have no such concerns or have found no discrepancies or they have been addressed to my satisfaction. My signature here signifies my full and final acceptance of all work performed by the contractor pursuant to the contract as agreed.

3/28/2024

EXHIBIT 9

BEACH COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2023

BEACH COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Beach Community Development District, City of Jacksonville, Florida ("District") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 6, 2024, on our consideration of the Beach Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated March 6, 2024 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

March 6, 2024

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

Our discussion and analysis of Beach Community Development District, City of Jacksonville, Florida (“District”) financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of \$13,646,854.
- The change in the District's total net position in comparison with the prior fiscal year was (\$323,837), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$1,077,635. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District’s discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2023	2022
Current assets	\$ 1,252,161	\$ 1,049,421
Capital assets	28,871,483	29,741,970
Total assets	<u>30,123,644</u>	<u>30,791,391</u>
Current liabilities	964,281	866,795
Long-term liabilities	15,512,509	15,953,905
Total liabilities	<u>16,476,790</u>	<u>16,820,700</u>
Net position		
Net invested in capital assets	13,003,974	13,453,065
Restricted for capital projects	-	186
Restricted for debt service	413,124	279,149
Unrestricted	229,756	238,291
Total net position	<u>\$ 13,646,854</u>	<u>\$ 13,970,691</u>

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

Change in Net Position

	2023	2022
Program revenues	\$ 3,218,660	\$ 3,476,543
General revenues	64,280	(111,189)
Total revenues	<u>3,282,940</u>	<u>3,365,354</u>
Expenses		
General government	125,641	114,130
Physical environment	1,782,853	1,578,133
Culture and recreation	395,428	492,620
Public Safety	255,082	194,718
Interest on long-term debt	1,047,773	1,116,351
Total expenses	<u>3,606,777</u>	<u>3,495,952</u>
Change in net position	(323,837)	(130,598)
Net position - beginning of year	<u>13,970,691</u>	<u>14,101,289</u>
Net position - end of year	<u>\$ 13,646,854</u>	<u>\$ 13,970,691</u>

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$3,606,777, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors.

The final budget was amended to equal the actual revenues and expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$28,871,483 invested capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$15,867,509 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2024, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

BEACH COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Beach Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

BEACH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 401,202
Accounts receivable	6,387
Prepaid items	3,080
Restricted assets:	
Cash	311,317
Investments	404,301
Assessments receivable	125,874
Capital assets:	
Depreciable	<u>28,871,483</u>
TOTAL ASSETS	<u><u>\$ 30,123,644</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 174,526
Accrued interest payable	434,755
Bonds payable, due within one year	355,000
Bonds payable, due in more than one year	<u>15,512,509</u>
TOTAL LIABILITIES	<u>16,476,790</u>
NET POSITION	
Net investment in capital assets	13,003,974
Restricted for:	
Debt service	413,124
Unrestricted	<u>229,756</u>
TOTAL NET POSITION	<u><u>\$ 13,646,854</u></u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 125,641	\$ 125,641	\$ -	\$ -
Physical environment	1,782,853	849,488	-	(933,365)
Culture and recreation	395,428	395,428	-	-
Public Safety	255,082	255,082	-	-
Interest on long-term debt	1,047,773	1,593,021	-	545,248
Total governmental activities	<u>\$ 3,606,777</u>	<u>\$ 3,218,660</u>	<u>\$ -</u>	<u>(388,117)</u>
General revenues:				
				9,967
				54,313
				<u>64,280</u>
				(323,837)
				<u>13,970,691</u>
				<u>\$ 13,646,854</u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2023

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 401,202	\$ -	\$ -	\$ 401,202
Accounts receivable	-	6,387	-	6,387
Prepaid items	3,080	-	-	3,080
Restricted assets:				
Cash	-	311,317	-	311,317
Investments	-	404,301	-	404,301
Assessments receivable	-	125,874	-	125,874
TOTAL ASSETS	\$ 404,282	\$ 847,879	\$ -	\$ 1,252,161
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 174,526	\$ -	\$ -	\$ 174,526
TOTAL LIABILITIES	174,526	-	-	174,526
FUND BALANCES				
Nonspendable:				
Prepaid items	3,080	-	-	3,080
Restricted for:				
Debt service	-	847,879	-	847,879
Unassigned	226,676	-	-	226,676
TOTAL FUND BALANCES	229,756	847,879	-	1,077,635
TOTAL LIABILITIES AND FUND BALANCES	\$ 404,282	\$ 847,879	\$ -	\$ 1,252,161

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2023

Total Governmental Fund Balances in the Balance Sheet	\$ 1,077,635
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	34,356,662
Less accumulated depreciation	(5,485,179)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(434,755)
Original issue discount	77,491
Governmental bonds payable	(15,945,000)
Net Position of Governmental Activities	\$ 13,646,854

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2023

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Special assessments	\$ 1,625,639	\$ 1,593,021	\$ -	\$ 3,218,660
Amenity revenue	54,313	-	-	54,313
Investment earnings	29	9,938	-	9,967
TOTAL REVENUES	<u>1,679,981</u>	<u>1,602,959</u>	<u>-</u>	<u>3,282,940</u>
EXPENDITURES				
General government	125,641	-	-	125,641
Physical environment	912,366	-	-	912,366
Culture and recreation	395,428	-	-	395,428
Public Safety	255,082	-	-	255,082
Debt				
Principal	-	425,000	-	425,000
Interest expense	-	1,069,308	-	1,069,308
TOTAL EXPENDITURES	<u>1,688,517</u>	<u>1,494,308</u>	<u>-</u>	<u>3,182,825</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(8,536)</u>	<u>108,651</u>	<u>-</u>	<u>100,115</u>
OTHER SOURCES (USES)				
Transfers in (out)	-	187	(187)	-
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>187</u>	<u>(187)</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(8,536)</u>	<u>108,838</u>	<u>(187)</u>	<u>100,115</u>
FUND BALANCE				
Beginning of year	238,292	739,041	187	977,520
End of year	<u>\$ 229,756</u>	<u>\$ 847,879</u>	<u>\$ -</u>	<u>\$ 1,077,635</u>

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 100,115
Amount reported for governmental activities in the Statement of Activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	425,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(870,487)
Change in accrued interest payable	25,139
Provision for amortization of bond discount	(3,604)
Change in Net Position of Governmental Activities	\$ (323,837)

The accompanying notes are an integral part of this financial statement

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Beach Community Development District (the District) was established on March 26, 2007 by ordinance 2007-170-E of the City of Jacksonville, Florida, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, amended by ordinance 2014-765-E and further amended by ordinance 2018-661-E. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. One of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Amenity center	40
Infrastructure	40
Equipment	7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources (continued)

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A Public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE D – DEPOSITS AND INVESTMENTS

Investments

The District’s investments were held as follows at September 30, 2023:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 404,301	S&P AAAM	Weighted average of the fund portfolio: 21 days
Total Investments	<u>\$ 404,301</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE D – DEPOSITS AND INVESTMENTS

Investments (continued)

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida Prime™) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida Prime™, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance 10/01/2022	Increases	Decreases	Balance 09/30/2023
Governmental activities:				
Capital assets, being depreciated				
Amenity center	\$ 14,209,333	\$ -	\$ -	\$14,209,333
Infrastructure	20,049,157	-	-	20,049,157
Equipment	98,172	-	-	98,172
Total capital assets, being depreciated	<u>34,356,662</u>	<u>-</u>	<u>-</u>	<u>34,356,662</u>
Less accumulated depreciation for:				
Amenity center	1,969,840	355,233	-	2,325,073
Infrastructure	2,560,704	501,229	-	3,061,933
Equipment	84,148	14,025	-	98,173
Total accumulated depreciation	<u>4,614,692</u>	<u>870,487</u>	<u>-</u>	<u>5,485,179</u>
Total capital assets, being depreciated - net	<u>29,741,970</u>	<u>(870,487)</u>	<u>-</u>	<u>28,871,483</u>
Governmental activities capital assets - net	<u>\$ 29,741,970</u>	<u>\$ (870,487)</u>	<u>\$ -</u>	<u>\$28,871,483</u>

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE E - CAPITAL ASSETS (CONTINUED)

Depreciation expense of \$870,487 was charged to physical environment.

The infrastructure intended to serve the District is estimated at a total cost of approximately \$161,000,000. The infrastructure will include roadways, a fire station, potable water and wastewater systems, stormwater management improvements, recreation improvements and land improvements including wetland mitigation areas. The Series 2013 and 2015 projects have been completed. The remaining phases of the overall capital improvement plan is expected to be financed with the proceeds from the issuance of Bonds or Developer contributions.

NOTE F – LONG-TERM LIABILITIES

\$10,960,000 Capital Improvement Revenue Bonds, Series 2013A – On November 4, 2013, the District issued \$10,960,000 in Capital Improvement Revenue Bonds, Series 2013A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds bear interest ranging from 6.7% to 7.2% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2015.

\$9,295,000 Capital Improvement Revenue Bonds, Series 2015A – On April 10, 2015, the District issued \$9,295,000 in Capital Improvement Revenue Bonds, Series 2015A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds bear interest of 5.9% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2016.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2023.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2023:

	Balance 10/01/2022	Additions	Deletions	Balance 09/30/2023	Due Within One Year
Capital Improvement Revenue Bonds, Series 2013A	\$ 8,845,000	\$ -	\$ 260,000	\$ 8,585,000	\$ 185,000
Capital Improvement Revenue Bonds, Series 2015A	7,525,000	-	165,000	7,360,000	170,000
	16,370,000	-	425,000	15,945,000	355,000
Unamortized bond discount	(81,095)	-	(3,604)	(77,491)	-
	<u>\$ 16,288,905</u>	<u>\$ -</u>	<u>\$ 421,396</u>	<u>\$ 15,867,509</u>	<u>\$ 355,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

September 30,	Principal	Interest	Total
2024	\$ 355,000	\$ 1,045,686	\$ 1,400,686
2025	380,000	1,023,262	1,403,262
2026	405,000	999,242	1,404,242
2027	425,000	973,626	1,398,626
2028	460,000	946,752	1,406,752
2029-2033	2,780,000	4,254,452	7,034,452
2034-2038	3,870,000	3,204,406	7,074,406
2039-2043	5,400,000	1,731,294	7,131,294
2044-2045	1,870,000	155,676	2,025,676
	<u>\$ 15,945,000</u>	<u>\$ 14,334,396</u>	<u>\$ 30,279,396</u>

NOTE G - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

BEACH COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – CONCENTRATION

The District receives the majority of its funding from local tax revenue. A reduction in the level of advances would have a substantial effect on the District's projects and activities.

BEACH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Special assessments	\$ 1,619,245	\$ 1,625,639	\$ 1,625,639	\$ -
Miscellaneous revenue	5,000	54,313	54,313	-
Investment earnings	-	29	29	-
TOTAL REVENUES	<u>1,624,245</u>	<u>1,679,981</u>	<u>1,679,981</u>	<u>-</u>
EXPENDITURES				
Current				
General government	98,393	125,641	125,641	-
Physical environment	910,554	912,366	912,366	-
Culture and recreation	382,298	395,428	395,428	-
Public safety	233,000	255,082	255,082	-
TOTAL EXPENDITURES	<u>1,624,245</u>	<u>1,688,517</u>	<u>1,688,517</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(8,536)	(8,536)	-
OTHER FINANCING SOURCES (USES)				
Carry forward surplus	-	8,536		<u>(8,536)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ -</u>	<u>\$ -</u>	(8,536)	<u>\$ (8,536)</u>
FUND BALANCES				
Beginning of year			<u>238,292</u>	
End of year			<u>\$ 229,756</u>	

* Original and final budget.

BEACH COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles). The budget and amendments for the year ended September 30, 2023 have been approved in accordance with the District's policy and procedures.

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beach Community Development District, as of September 30, 2023 and for the year ended September 30, 2023, which collectively comprise Beach Community Development District's basic financial statements and have issued our report thereon dated March 6, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

March 6, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Beach Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
March 6, 2024

Management Letter

To the Board of Supervisors
Beach Community Development District
City of Jacksonville, Florida

Report on the Financial Statements

We have audited the financial statements of the Beach Community Development District (“District”) as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 6, 2024.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 6, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Beach Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 4.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$39,035.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District amended its final adopted budget under Section 189.016(6), Florida Statutes, as included on page 27.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Beach Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,467 to \$1,931 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$3,218,660.
- c. The total amount of outstanding bonds issued by the district as \$15,945,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
March 6, 2024

EXHIBIT 10

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Beach Community Development District (“**District**”) prior to June 15, 2024, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BEACH COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: July 15, 2024

HOUR: 6:00 p.m.

LOCATION: Tamaya Amenity Center
12788 Meritage Blvd.
Jacksonville, FL 32246

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Jacksonville and Duval County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 15th DAY OF APRIL, 2024.

ATTEST:

**BEACH COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 - FY25
REVENUES				
ASSESSMENTS	1,625,639	1,956,374	2,266,954	310,580
OTHER ASSESSMENTS		-	-	-
ROOM RENTALS				
INTEREST INCOME	29	-	-	-
OTHER INCOME & OTHER FINANCING SOURCES	54,313	-	-	-
CARRYFORWARD		-	-	-
NET REVENUES	1,679,981	1,956,374	2,266,954	310,580
GENERAL & ADMINISTRATIVE EXPENSES				
TRUSTEE FEES	8,867	9,500	8,800	(700)
SUPERVISOR FEES-REGULAR MEETINGS	8,400	12,000	12,000	-
SUPERVISOR FEES-WORKSHOPS	2,400	2,000	12,000	10,000
DISTRICT MANAGEMENT	43,600	43,680	45,427	1,747
ENGINEERING	2,157	5,000	5,250	250
DISSEMINATION AGENT	2,500	2,600	2,704	104
DISTRICT COUNSEL	26,672	18,000	27,000	9,000
ASSESSMENT ADMINISTRATION	5,500	5,720	5,949	229
ARBITRAGE REBATE CALCULATION	5,850	3,300	650	(2,650)
AUDIT	3,250	3,450	3,650	200
WEBSITE	2,513	2,150	2,258	108
LEGAL ADVERTISING	5,165	7,000	7,000	-
DUES, LICENSES & FEES	175	175	175	-
GENERAL LIABILITY INSURANCE/PUBLIC OFFICIAL/PROPERTY INSURANCE		129,560	97,648	(31,912)
OFFICE MISCELLANEOUS	8,592	3,500	3,675	175
DISTRICT CONTINGENCY		150,000	157,500	7,500
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	125,640	397,635	391,686	(5,949)
FIELD EXPENSES				
FIELD MANAGEMENT	119,225	139,333	171,452	32,119
PROPERTY INSURANCE	88,097	-	-	-
LAKE MAINTENANCE	20,460	23,500	29,800	6,300
LANDSCAPING (INCLUDING MATERIALS)	387,246	389,046	466,135	77,089
MULCH AND PINE STRAW		32,000	33,600	1,600
IRRIGATION (REPAIRS)	12,783	4,000	4,200	200
UTILITIES/SEWER/PROPANE GAS	301,482	291,000	305,550	14,550
ENTRY WATER FEATURE		-	-	-
CONTINGENCY - HURRICANE EXPENSES/STORM CLEAN UP		8,000	8,000	-
COMMUNITY AND AMENITY REPAIRS (new name)	34,070	8,000	110,000	102,000
CAPITAL IMPROVEMENTS	3,575	-	-	-
TOTAL FIELD EXPENSES	966,939	894,879	1,128,737	233,858
AMENITY EXPENSES				
AMENITY MANAGEMENT	126,463	128,551	150,630	22,079
LIFEGUARD	32,314	23,305	25,480	2,175
AMENITY/FITNESS CENTER STAFFING	3,367	73,000	85,687	12,687

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 - FY25
SWIMMING POOL CHEMICALS	22,294	28,600	30,030	1,430
SWIMMING POOL/ENTRY WATER FEATURE MAINTENANCE (new name)		25,529	26,805	1,276
SWIMMING POOL INSPECTION	851	850	893	43
AMENITY GENERAL MAINTENANCE & REPAIRS	17,651	21,000	-	(21,000)
HOLIDAY DECORATIONS		10,000	10,000	-
AMENITY CLEANING	16,895	24,000	30,000	6,000
AMENITY GATES/CONTROL ACCESS	13,606	12,000	12,600	600
AMENITY GATE REPAIRS		4,000	14,200	10,200
AMENITY WEBSITE/COMPUTER EQUIPMENT	2,233	1,700	10,000	8,300
AMENITY INTERNET/CABLE	13,574	15,000	14,000	(1,000)
AMENITY DUES & LICENSES	459	-	-	-
AMENITY SECURITY	15,238	-	-	-
FITNESS EQUIPMENT LEASE	2,742	16,000	21,000	5,000
LIFESTYLES PROGRAMMING	31,864	33,000	34,650	1,650
AMENITY GAS		-	-	-
TENNIS COURT MAINTENANCE - 4 CLAY COURTS	13,347	2,500	3,625	1,125
LANDSCAPING MAINTENANCE OF AMENITY CENTER	25,333	-	-	-
LANDSCAPE IMPROVEMENT		2,500	20,000	17,500
AMENITY IRRIGATION (REPAIRS)		-	-	-
PEST CONTROL	1,351	1,600	1,680	80
AMENITY FIRE SYSTEM MONITORING	2,010	1,425	1,496	71
AED LEASE (new line)	-	-	1,740	1,740
TRASH COLLECTION	2,241	2,300	2,415	115
TOTAL AMENITY EXPENSES	343,833	426,860	496,931	70,071
ACCESS CONTROL /GATE HOUSE				
GUARD SERVICE (GATE ONLY) (new name)	246,090	232,000	243,600	11,600
ROVING GUARD SERVICE		-	-	-
GUARD HOUSE SUPPLIES	551	-	-	-
GUARD HOUSE REPAIR & MAINTENANCE	2,233	-	-	-
BAR CODE EXPENSE	3,231	5,000	6,000	1,000
TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES	252,105	237,000	249,600	12,600
TOTAL EXPENSES	1,688,517	1,956,374	2,266,954	310,580
TOTAL REVENUES OVER (UNDER) TOTAL EXPENDITURES	(8,536)	-	-	-
OPERATIONS & MAINTENANCE FUND BALANCE				
FUND BALANCE - BEGINNING - FY22 AUDITED	238,291	229,755	229,755	-
NET CHANGE IN FUND BALANCE	(8,536)	-	-	-
FUND BALANCE - ENDING - PROJECTED	229,755	229,755	229,755	-

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)**

	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24-FY25
1 REVENUES			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 100,000	\$ 221,016	\$ 121,016
3 INTEREST ¹			
4 TOTAL REVENUES	100,000	221,016	121,016
5			
6 EXPENDITURES			
7 RENEWAL AND REPLACEMENT (RESERVE STUDY)			
8 CAPITAL IMPROVEMENT PLAN (ANNUAL ENHANCEMENTS)			
9 CAPITAL RESERVE FUND CONTRIBUTION	100,000	221,016	
10 TOTAL EXPENDITURES	100,000	221,016	-
11			
12 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	121,016

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET**

CONTRACT SUMMARY

FINANCIAL STATEMENT CATEGORY	VENDOR	ANNUAL AMOUNT	COMMENTS, DESCRIPTION, SCOPE OF WORK
GENERAL & ADMINISTRATIVE EXPENSES			
TRUSTEE FEES	BNY Mellon	8,800	\$4k/bond series plus additional expenses
SUPERVISOR FEES-REGULAR MEETINGS		12,000	Florida Statute, Chapter 190.006(8) sets a \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year per Supervisor. The District anticipates 12 regular meetings.
SUPERVISOR FEES-WORKSHOPS		12,000	Estimated 12 workshops
DISTRICT MANAGEMENT	Vesta District Services (DPFG Management and Consulting LLC)	45,427	Florida Statute, Chapter 190.007(1) states that the Board shall employ and fix the compensation of a District Manager. The District Manager shall have charge and supervision of the works of the District. The District entered into an agreement with DPFG-MC a wholly owned subsidiary of Vesta Property Services, Inc., for district management services on May 1, 2022 which remains in effect until such a time as either party terminates the agreement. 4% increase from FY 2024.
ENGINEERING	England-Thims & Miller, Inc. (yearly)	5,250	District Engineering firm to provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.
DISSEMINATION AGENT	Vesta District Services (DPFG Management and Consulting LLC)	2,704	4% increase from FY 2024
DISTRICT COUNSEL	Kutak Rock, LLP	27,000	District Counsel provides legal advise and guidance to Board of Supervisors and Management with regards to matters involving the District.
ASSESSMENT ADMINISTRATION	Vesta District Services (DPFG Management and Consulting LLC)	5,949	4% increase from FY 2024
ARBITRAGE REBATE CALCULATION		650	Required Arbitrage Rebate Calculation
AUDIT	DMHB	3,650	The District is required to have an independent examination of its financial accounting, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General. An Independent Auditor is selected through a RFP process. Contract with DMHB expires FY 2024.
WEBSITE	Campus Suite	2,258	The District contracts with Campus Suite to produce and maintain the District's website which is required by the State of Florida
LEGAL ADVERTISING		7,000	Per Florida Statutes, the District advertises for all meetings, workshops, public hearings and public bids. These advertisements are to be in a newspaper of general circulation in the area in which the CDD is located.
DUES, LICENSES & FEES		175	The District pays an annual registration fee to the State of Florida to fund the administration of the Uniform Special District Accountability Act.
GENERAL LIABILITY INSURANCE/PUBLIC OFFICIAL/PROPERTY INSURANCE	Egis--Flordia Insurance Alliance	97,648	The District obtains general liability and public officials insurance Based on Egis's suggested
OFFICE MISCELLANEOUS		3,675	For checks, postage, etc
DISTRICT CONTINGENCY		157,500	To build O&M fund balance with the goal to establish a 2 month working capital amount
TOTAL GENERAL & ADMINISTRATIVE EXPENSES		391,686	
FIELD EXPENSES			
FIELD MANAGEMENT	Vesta Property Services, Inc.	171,452	Dana to Provide Breakdown of dollars
LAKE MAINTENANCE	Lake Doctors	29,800	Contract with Lake Doctors expires on 11/8/2024

LANDSCAPING (INCLUDING MATERIALS)	Tree Amigos	466,135	Contract with Tree Amigos
MULCH AND PINE STRAW		33,600	
IRRIGATION (REPAIRS)		4,200	The District will incur expenses for irrigation repairs and replacements
UTILITIES/SEWER/PROPANE GAS	JEA	305,550	
CONTINGENCY - HURRICANE EXPENSES/STORM CLEAN UP		8,000	
COMMUNITY AND AMENITY REPAIRS (new name)		110,000	The District will incur expenses for community maintenance
TOTAL FIELD EXPENSES		1,128,737	
AMENITY EXPENSES			
AMENITY MANAGEMENT	Vesta Property Services, Inc.	150,630	Dana to Provide Breakdown of dollars
LIFEGUARD	Vesta Property Services, Inc.	25,480	
AMENITY/FITNESS CENTER STAFFING	Vesta Property Services, Inc.	85,687	Dana to Provide Breakdown of dollars
SWIMMING POOL CHEMICALS		30,030	
SWIMMING POOL/ENTRY WATER FEATURE MAINTENANCE (new name)		26,805	
SWIMMING POOL INSPECTION		893	Department of Health Permit
HOLIDAY DECORATIONS		10,000	Adding lighting around amenity center in addition to entrance
AMENITY CLEANING	Jani-King	30,000	
AMENITY GATES/CONTROL ACCESS		12,600	Includes entry gate plus other entry points
AMENITY GATE REPAIRS		14,200	
AMENITY WEBSITE/COMPUTER EQUIPMENT		10,000	Lifestyles's website
AMENITY INTERNET/CABLE	Comcast	14,000	
FITNESS EQUIPMENT LEASE		21,000	Semi Annual Inspections
LIFESTYLES PROGRAMMING		34,650	
TENNIS COURT MAINTENANCE - 4 CLAY COURTS		3,625	
LANDSCAPE IMPROVEMENT		20,000	
PEST CONTROL	Turner Pest Control	1,680	
AMENITY FIRE SYSTEM MONITORING	Wayne Automatic Fire Sprinklers, Inc.	1,496	renews yeraly until 10/1/2025
AED LEASE (new line)		1,740	FY25 New line
TRASH COLLECTION		2,415	
TOTAL AMENITY EXPENSES		496,931	
ACCESS CONTROL /GATE HOUSE			
GUARD SERVICE (GATE ONLY) (new name)		243,600	The District pays for staffing of guards at the gates within the community
BAR CODE EXPENSE		6,000	Barcode and keyscan access
TOTAL ACCESS CONTROL/GATE HOUSE EXPENSES		249,600	
TOTAL EXPENSES		2,266,954	

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

OPERATIONS & MAINTENANCE BUDGET

NET O&M ASSESSMENT	\$2,266,953.90
COUNTY COLLECTION COSTS	\$85,776.63
EARLY PAYMENT DISCOUNT	\$98,030.44
GROSS O&M ASSESSMENT	\$2,450,760.97

CAPITAL RESERVE FUND (CRF)

NET RESERVE ASSESSMENT	\$221,016.00
COUNTY COLLECTION COSTS	\$8,362.77
EARLY PAYMENT DISCOUNT	\$9,557.45
GROSS CRF ASSESSMENT	\$238,936.22

UNIT TYPE	UNITS ASSESSED		
	O&M	SERIES 2013 DEBT SERVICE ⁽¹⁾	SERIES 2015 DEBT SERVICE ⁽¹⁾
AA1			
BELLA NINA	178	148	
BELLA NIKA	406	370	
BELLA ANA	21	19	
AA2			
ISABELLA - 50'	78		78
ISABELLA - 60'	78		78
ISABELLA - 75'	60		60
UNDEV. POD F	124		124
	<u>945</u>	<u>537</u>	<u>340</u>

ALLOCATION OF O&M ASSESSMENT				
ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M	O&M PER LOT
1.00	178.0	18.84%	\$461,624.82	\$2,593.40
1.00	406.0	42.96%	\$1,052,919.53	\$2,593.40
1.00	21.0	2.22%	\$54,461.35	\$2,593.40
1.00	78.0	8.25%	\$202,285.03	\$2,593.40
1.00	78.0	8.25%	\$202,285.03	\$2,593.40
1.00	60.0	6.35%	\$155,603.87	\$2,593.40
1.00	124.0	13.12%	\$321,581.33	\$2,593.40
	<u>945.0</u>	<u>100.00%</u>	<u>\$2,450,760.97</u>	

ALLOCATION OF CAPITAL RESERVE ASSESSMENT				
ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CRF	CRF PER LOT
1.00	178.0	18.84%	\$45,005.98	\$252.84
1.00	406.0	42.96%	\$102,654.08	\$252.84
1.00	21.0	2.22%	\$5,309.69	\$252.84
1.00	78.0	8.25%	\$19,721.72	\$252.84
1.00	78.0	8.25%	\$19,721.72	\$252.84
1.00	60.0	6.35%	\$15,170.55	\$252.84
1.00	124.0	13.12%	\$31,352.48	\$252.84
	<u>945.0</u>	<u>100.00%</u>	<u>\$238,936.22</u>	

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT			
	O&M AND CRF PER LOT	SERIES 2013 DEBT SERVICE ⁽²⁾	SERIES 2015 DEBT SERVICE ⁽²⁾	TOTAL PER UNIT ⁽³⁾
AA1				
BELLA NINA	\$2,846.24	\$1,466.66		\$4,312.90
BELLA NIKA	\$2,846.24	\$1,626.02		\$4,472.26
BELLA ANA	\$2,846.24	\$1,931.12		\$4,777.36
AA2				
ISABELLA - 50'	\$2,846.24		\$1,750.00	\$4,596.24
ISABELLA - 60'	\$2,846.24		\$1,850.00	\$4,696.24
ISABELLA - 75'	\$2,846.24		\$1,931.00	\$4,777.24

FY 2024 PER LOT	VARIANCE FY24 TO FY25 PER LOT	VARIANCE PER MONTH PER LOT	% VARIANCE
\$3,819.15	\$493.75	\$41.15	12.9%
\$3,978.51	\$493.75	\$41.15	12.4%
\$4,283.61	\$493.75	\$41.15	11.5%
\$4,102.49	\$493.75	\$41.15	12.0%
\$4,202.49	\$493.75	\$41.15	11.7%
\$4,283.49	\$493.75	\$41.15	11.5%

⁽¹⁾ Reflects the total number of lots with Series 2013 and 2015 debt outstanding.

⁽²⁾ Annual debt service assessments per unit adopted in connection with the Series 2013 & 2015 bond issuances. Annual Debt Service Assessments includes principal, interest, County collection costs and early payment discounts.

⁽³⁾ Annual assessments that will appear on the November, 2025 County property tax bill. Amount shown includes all applicable county collection costs (3.5%) and early payment discounts (up to 4% if paid early).

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
DEBT SERVICE OBLIGATION**

	SERIES 2013 DS	SEREIS 2015 DS	TOTAL DS BUDGET
REVENUES			
NET ASSESSMENTS LEVIED (MADS)	\$ 787,293	\$ 599,238	\$ 1,386,530
TOTAL REVENUES	787,293	599,238	1,386,530
EXPENDITURES			
INTEREST PAYMENTS			
May 1, 2025	296,523	212,105	508,628
November 1, 2025	289,823	206,795	496,618
PRINCIPAL RETIREMENT			
May 1, 2025	200,000	180,000	380,000
TOTAL EXPENDITURES	786,345	598,900	1,385,245
TOTAL REVENUES OVER (UNDER) EXPENDITURES	\$ 948	\$ 338	\$ 1,285

TOTAL NET ASSESSMENTS	1,386,530
COUNTY COLLECTION FEES AND EARLY PAYMENT DISCOUNT	112,421
TOTAL GROSS ASSESSMENTS	\$ 1,498,951

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
SPECIAL ASSESSMENT BONDS, SERIES 2013A-1 (AA1)**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						8,520,000
5/1/2024	185,000	6.70%	302,720	487,720		8,335,000
11/1/2024	-	6.70%	296,523	296,523	784,243	8,335,000
5/1/2025	200,000	6.70%	296,523	496,523		8,135,000
11/1/2025	-	6.70%	289,823	289,823	786,345	8,135,000
5/1/2026	210,000	6.70%	289,823	499,823		7,925,000
11/1/2026	-	6.70%	282,788	282,788	782,610	7,925,000
5/1/2027	225,000	6.70%	282,788	507,788		7,700,000
11/1/2027	-	6.70%	275,250	275,250	783,038	7,700,000
5/1/2028	245,000	6.70%	275,250	520,250		7,455,000
11/1/2028	-	6.70%	267,043	267,043	787,293	7,455,000
5/1/2029	260,000	6.70%	267,043	527,043		7,195,000
11/1/2029	-	6.70%	258,333	258,333	785,375	7,195,000
5/1/2030	275,000	6.70%	258,333	533,333		6,920,000
11/1/2030	-	6.70%	249,120	249,120	782,453	6,920,000
5/1/2031	295,000	7.20%	249,120	544,120		6,625,000
11/1/2031	-	7.20%	238,500	238,500	782,620	6,625,000
5/1/2032	320,000	7.20%	238,500	558,500		6,305,000
11/1/2032	-	7.20%	226,980	226,980	785,480	6,305,000
5/1/2033	345,000	7.20%	226,980	571,980		5,960,000
11/1/2033	-	7.20%	214,560	214,560	786,540	5,960,000
5/1/2034	370,000	7.20%	214,560	584,560		5,590,000
11/1/2034	-	7.20%	201,240	201,240	785,800	5,590,000
5/1/2035	395,000	7.20%	201,240	596,240		5,195,000
11/1/2035	-	7.20%	187,020	187,020	783,260	5,195,000
5/1/2036	425,000	7.20%	187,020	612,020		4,770,000
11/1/2036	-	7.20%	171,720	171,720	783,740	4,770,000
5/1/2037	455,000	7.20%	171,720	626,720		4,315,000
11/1/2037	-	7.20%	155,340	155,340	782,060	4,315,000
5/1/2038	490,000	7.20%	155,340	645,340		3,825,000
11/1/2038	-	7.20%	137,700	137,700	783,040	3,825,000
5/1/2039	530,000	7.20%	137,700	667,700		3,295,000
11/1/2039	-	7.20%	118,620	118,620	786,320	3,295,000
5/1/2040	570,000	7.20%	118,620	688,620		2,725,000
11/1/2040	-	7.20%	98,100	98,100	786,720	2,725,000
5/1/2041	610,000	7.20%	98,100	708,100		2,115,000
11/1/2041	-	7.20%	76,140	76,140	784,240	2,115,000
5/1/2042	655,000	7.20%	76,140	731,140		1,460,000
11/1/2042	-	7.20%	52,560	52,560	783,700	1,460,000
5/1/2043	705,000	7.20%	52,560	757,560		755,000
11/1/2043	-	7.20%	27,180	27,180	784,740	755,000
5/1/2044	755,000	7.20%	27,180	782,180	782,180	-
Total	8,520,000		7,951,795	16,471,795	16,471,795	

Footnote: Maximum Annual Debt Service (MADS): 787,293
Data herein for the CDD's budgetary process purposes only.

**BEACH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
SPECIAL ASSESSMENT BONDS, SERIES 2015A-1 (AA2)**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						7,525,000
5/1/2023	165,000	5.90%	221,988	386,988		7,360,000
11/1/2023	-	5.90%	217,120	217,120	604,108	7,360,000
5/1/2024	170,000	5.90%	217,120	387,120		7,190,000
11/1/2024	-	5.90%	212,105	212,105	599,225	7,190,000
5/1/2025	180,000	5.90%	212,105	392,105		7,010,000
11/1/2025	-	5.90%	206,795	206,795	598,900	7,010,000
5/1/2026	190,000	5.90%	206,795	396,795		6,820,000
11/1/2026	-	5.90%	201,190	201,190	597,985	6,820,000
5/1/2027	200,000	5.90%	201,190	401,190		6,620,000
11/1/2027	-	5.90%	195,290	195,290	596,480	6,620,000
5/1/2028	215,000	5.90%	195,290	410,290		6,405,000
11/1/2028	-	5.90%	188,948	188,948	599,238	6,405,000
5/1/2029	225,000	5.90%	188,948	413,948		6,180,000
11/1/2029	-	5.90%	182,310	182,310	596,258	6,180,000
5/1/2030	240,000	5.90%	182,310	422,310		5,940,000
11/1/2030	-	5.90%	175,230	175,230	597,540	5,940,000
5/1/2031	255,000	5.90%	175,230	430,230		5,685,000
11/1/2031	0	5.90%	167,708	167,708	597,938	5,685,000
5/1/2032	270,000	5.90%	167,708	437,708		5,415,000
11/1/2032	-	5.90%	159,743	159,743	597,450	5,415,000
5/1/2033	285,000	5.90%	159,743	444,743		5,130,000
11/1/2033	-	5.90%	151,335	151,335	596,078	5,130,000
5/1/2034	305,000	5.90%	151,335	456,335		4,825,000
11/1/2034	-	5.90%	142,338	142,338	598,673	4,825,000
5/1/2035	320,000	5.90%	142,338	462,338		4,505,000
11/1/2035	-	5.90%	132,898	132,898	595,235	4,505,000
5/1/2036	340,000	5.90%	132,898	472,898		4,165,000
11/1/2036	-	5.90%	122,868	122,868	595,765	4,165,000
5/1/2037	360,000	5.90%	122,868	482,868		3,805,000
11/1/2037	-	5.90%	112,248	112,248	595,115	3,805,000
5/1/2038	385,000	5.90%	112,248	497,248		3,420,000
11/1/2038	-	5.90%	100,890	100,890	598,138	3,420,000
5/1/2039	405,000	5.90%	100,890	505,890		3,015,000
11/1/2039	-	5.90%	88,943	88,943	594,833	3,015,000
5/1/2040	430,000	5.90%	88,943	518,943		2,585,000
11/1/2040	-	5.90%	76,258	76,258	595,200	2,585,000
5/1/2041	460,000	5.90%	76,258	536,258		2,125,000
11/1/2041	-	5.90%	62,688	62,688	598,945	2,125,000
5/1/2042	485,000	5.90%	62,688	547,688		1,640,000
11/1/2042	-	5.90%	48,380	48,380	596,068	1,640,000
5/1/2043	515,000	5.90%	48,380	563,380		1,125,000
11/1/2043	-	5.90%	33,188	33,188	596,568	1,125,000
5/1/2044	545,000	5.90%	33,188	578,188		580,000
11/1/2044	-	5.90%	17,110	17,110	595,298	580,000
5/1/2045	580,000	5.90%	17,110	597,110	597,110	-
Total	7,525,000		6,213,143	13,738,143	13,738,143	

Footnote: Maximum Annual Debt Service (MADS): 599,238
(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 11

Presented By: MBS Capital Markets



MBS CAPITAL MARKETS, LLC

Beach Community Development District

Jacksonville, Florida

April 4, 2024

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OVERVIEW – BOND HISTORY

Overview of Series 2013 Bonds

- The Beach Community Development District (the “District”) issued its \$18,075,000 Capital Improvement Revenue Bonds, Series 2013 (the “Series 2013 Bonds”) in November 2013.
- The Series 2013 Bonds were issued as non-rated tax-exempt securities due to the concentration of ownership (i.e. one landowner) and the infancy stage of development at the time the Series 2013 Bonds were issued.
- The Series 2013 Bond proceeds were used to finance the cost of acquiring, constructing and equipping assessable improvements comprising a part of the District’s capital improvement program, including certain roadways, water, sewer, drainage, recreation and other public facilities to be provided by the District.
- The Series 2013A-1 Bonds were issued in the amount of \$2,980,000 and mature on May 1, 2044, for the 178 planned lots in Parcel G/H.
- The Series 2013A-2 Bonds were issued in the amount of \$7,980,000 and mature on May 1, 2044, for the 476 planned lots in Parcel B, C/D, F&I. Final allocation of the Series 2013A-2 Bonds went to Parcel C/D (383); Parcel B (12); Parcel F (13); and Parcel I (13), a total of 421 lots.
- The Series 2013B Bonds were issued in the amount of \$7,115,000, matured on May 1, 2018, for the 178 planned lots in Parcel G/H. The Series 2013B Bonds have been paid in full.
- According to the 12/31/2023 Quarterly Report, of the total planned 605 lots, 605 units have closed to end users.
- Following is the status of the Bonds Outstanding.

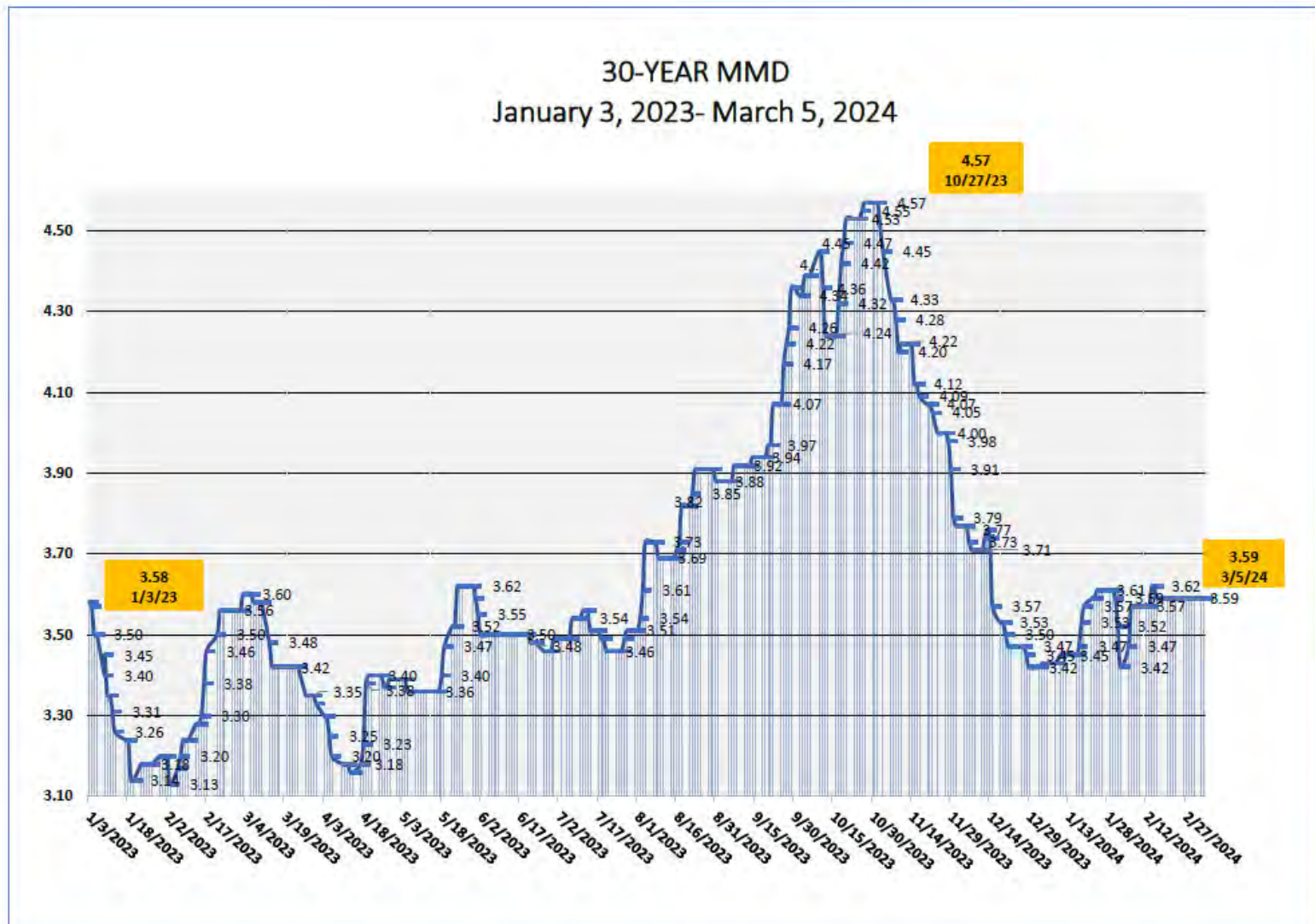
Series	Outstanding Par	Average Coupon	Maximum Annual Debt Service	Call Provisions	Call Premium	Final Maturity
2013A	\$8,520,000	7.18%	\$787,293	5/1/2024	Par	5/1/2044
2013B	\$ -0-	6.5%	n/a	n/a	n/a	5/1/2018

Overview of Series 2015 Bonds

- The Beach Community Development District (the “District”) issued its \$30,920,000 Capital Improvement Revenue Bonds, Series 2015 (the “Series 2015 Bonds”) in May 2015.
- The Series 2015 Bonds were issued as non-rated tax-exempt securities due to the concentration of ownership (i.e. one landowner) and the infancy stage of development at the time the Series 2015 Bonds were issued.
- The Series 2015 Bond proceeds were used to finance the cost of acquiring, constructing and equipping assessable improvements comprising a part of the District’s capital improvement program, including certain roadways, water, sewer, drainage, recreation and other public facilities to be provided by the District.
- The Series 2015A Bonds were issued in the amount of \$9,295,000 and mature on May 1, 2045, for the 349 planned lots in Parcels B, C/D, F and I. Current allocation of the Series 2015A Bonds is to Parcel B (90 lots); Parcel F (255 lots) and Parcel I (4 lots).
- The Series 2015B Bonds were issued in the amount of \$21,625,000, matured on May 1, 2021, for the 1,708 planned lots in Parcels B (102), C/D (383), F (268), I (17), E1/E2 (788) and E3 (150). The Series 2015B Bonds have been paid in full.
- According to the 12/31/2023 Quarterly Report, of the 340 lots planned, 340 lots have been platted and 214 lots closed to end users.
- Following is the status of the Bonds Outstanding.

Series	Outstanding Par	Average Coupon	Current Maximum Annual Debt Service	Call Provisions	Call Premium	Final Maturity
2015A	\$7,280,000	5.9%	\$619,930	5/1/2025	Par	5/1/2045
2015B	\$ -0-	5.9%	n/a	n/a	n/a	5/1/2021

2024 MMD Chart (Municipal Market Data)





REFUNDING OPTIONS



Refunding Options

Public Offering – bonds publicly offered to a wide range of buyers

- Typically, higher interest cost, costs of issuance and reserve fund requirement.
- Necessity to obtain credit rating (and possibly bond insurance if economically beneficial) to reduce interest cost and maximize the economic benefit of the refunding.
- Slightly longer timeframe.
- Offering memorandum required.
- Potentially fewer covenants and conditions for consideration than private placement structure.

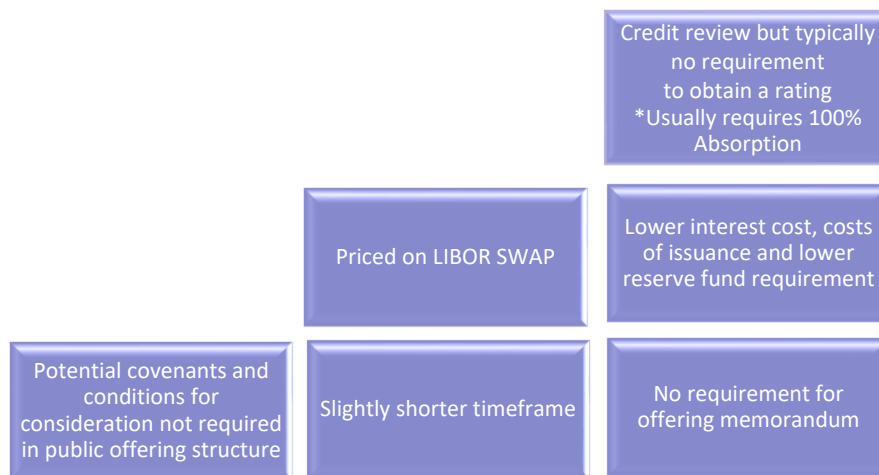
Private Placement – bonds privately placed to one or more banking institutions

- Typically, lower interest cost, costs of issuance and lower reserve fund requirement.
- Credit review but typically no requirement to obtain a rating.
- Banks struggle to loan for 20 years, may require a shortened maturity.
- No requirement for offering memorandum.
- Potential covenants and conditions for consideration not required in public offering structure.

Refunding Options

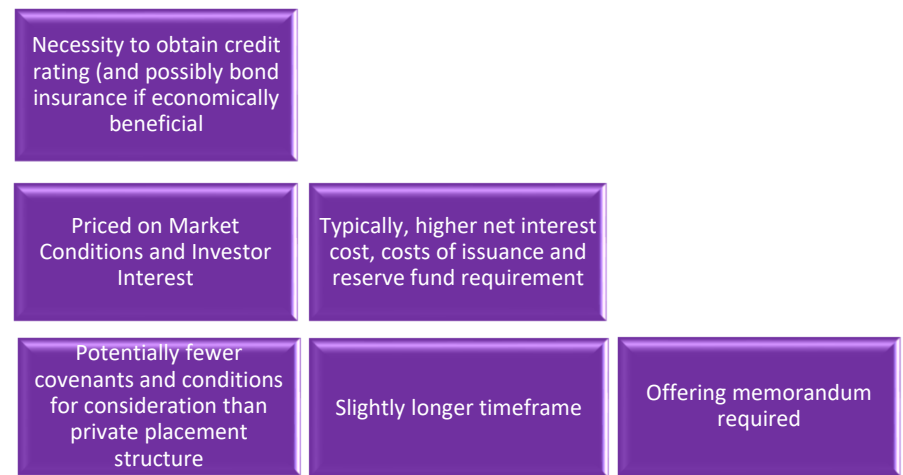
Bank Placement

Given the credit dynamics of the District's Bonds, this financing may lend itself to a bank placement.



Public Offering

MBS will pursue a dual-track process preparing for a public market offering at the same time as running a private placement process.



Projected Refunding Results

	Current Refunding Bonds
Refunded Par	8,820,000
Average Coupon of Refunded Bonds	7.18%
Current Maximum Annual Debt Service	787,293
Est. Dated/Delivery Date	4/1/2024
Final Maturity	5/1/2044
Estimated Coupon	5.13%
Estimated NPV Savings \$	1,723,049.60
Estimated NPV Savings %	20.22%
Arbitrage Yield - Refunding Bonds	4.24%
Increase (Decrease) in Principal	(320,000)
Annual Debt Service Reduction:	
Est. Refunding Par	8,500,000
Est. Maximum Annual Debt Service	680,059
Est. Max Annual Debt Service Reduction \$	107,233

Assumes A- rated, AGM Insured Bonds
Preliminary, Subject to Change.

Projected Sources and Uses of Funds

Assumes A- rated, AGM Insured Bonds
Preliminary, Subject to Change.

		Premium Bond Structure** (Public Offering)	Private Placement
Sources and Uses of Funds			
Sources:			
Bond Proceeds:			
	Par Amount	8,500,000.00	8,610,000.00
	Net Premium/OID	<u>473,381.80</u>	
		8,973,381.80	8,610,000.00
Other Sources of Funds:			
	Liquidation of Series 2013A Revenue Account*	791,230.53	791,230.53
		<u>9,764,612.33</u>	<u>9,401,230.53</u>
Uses:			
Refunding Escrow Deposits:			
	Cash Deposit	8,822,720.00	8,822,720.00
Other Fund Deposits:			
	Reserve Fund at 20% of MADS (cash)	340,029.69	-
	Interest to 11/1/2024	<u>240,384.38</u>	<u>251,125.00</u>
		580,414.07	251,125.00
Delivery Date Expenses:			
	Cost of Issuance	295,000.00	325,225.00
	DSRF Surety Bond	9,350.82	
	Bond Insurance	<u>55,189.22</u>	
		359,540.04	325,225.00
Other Uses of Funds:			
	Rounding	1,938.22	2,160.53
		<u>9,764,612.33</u>	<u>9,401,230.53</u>

Projected Sources and Uses of Funds

Assumes A- rated, AGM Insured Bonds
Preliminary, Subject to Change.

	Premium Bond Structure** (Public Offering	Private Placement
Refunding Statistics:		
Par Amount of Refunded Bonds	8,520,000.00	8,520,000.00
Average Coupon of Refunded Bonds	7.18%	7.18%
Projected Average Coupon of Refunding Bonds	5.13%	5.00%
Bond Yield	4.24%	5.00%
Projected Refunding MADS	680,059.38	682,875.00
Current MADS	787,292.50	787,292.50
Projected Annual Savings	107,233.12	104,417.50
Projected Total Savings	2,674,489.33	1,250,500.93
% of Savings of refunded bonds	20.22%	14.68%
*Balance in Series 2013A Revenue Account is estimated based on FY 2024-25 Budget.		
**Premium Bond Structure produces a par amount less than the current outstanding par.		
***Private Placement (Bank) Bond Structure produces a par amount greater than the current outstanding par, requiring a 170 hearing, with published and mailed notices of public hearing.		



Refunding Notes

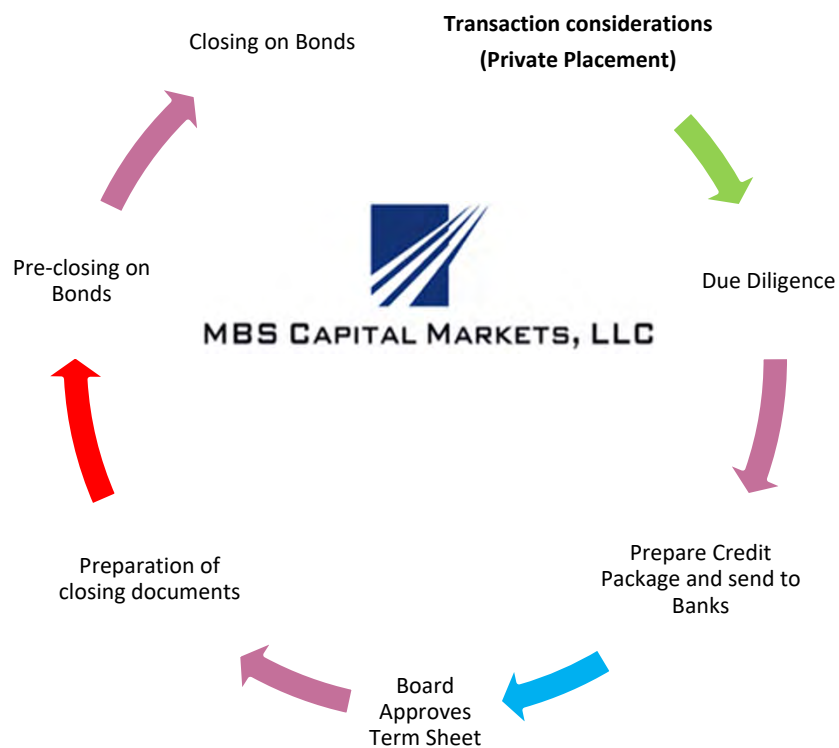
1. The net annual debt service excludes 4% discount for early payment and the collection fees charged by the County Tax Collector and Property Appraiser
2. These figures are net of all costs/transfers from the existing trust estate, including the estimated portion of the assessment revenues that will be collected at the time of the issuance of the refunding bonds
3. The reduction of annual debt service is calculated based upon comparing the debt service on the current outstanding bonds and the debt service on the proposed series of refunding bonds
4. The maturity date on the proposed refunding bonds is consistent with the maturity date on the current outstanding bonds
5. To the extent there is an increase in principal, there would be a necessity to undertake the Chapter 170 assessment process which includes the notification and holding of a public hearing
6. The underwriter's discount or placement agent fee is 1.50% of the proposed refunding par. This fee is contingent upon the closing of the refinancing transaction. The estimated costs of issuance of the refinancing are consistent with other similarly recently closed CDD refinancing transactions. Such costs are to be negotiated between the District and the various financing team members



NEXT STEPS AND TIMING

Next Steps (Private Placement)

- Step 1:** Due Diligence including research and credit work.
- Step 2:** Compile a credit package to submit to Banks.
- Step 3:** Board approval of Bank Term Sheet and authorize closing on bonds.
- Step 4:** Engage the financing team to prepare necessary bond documents.
- Step 5:** Pre-closing, sign all bond documents.
- Step 6:** Close on Bonds



Timeline typically requires approximately 30-60 days to complete

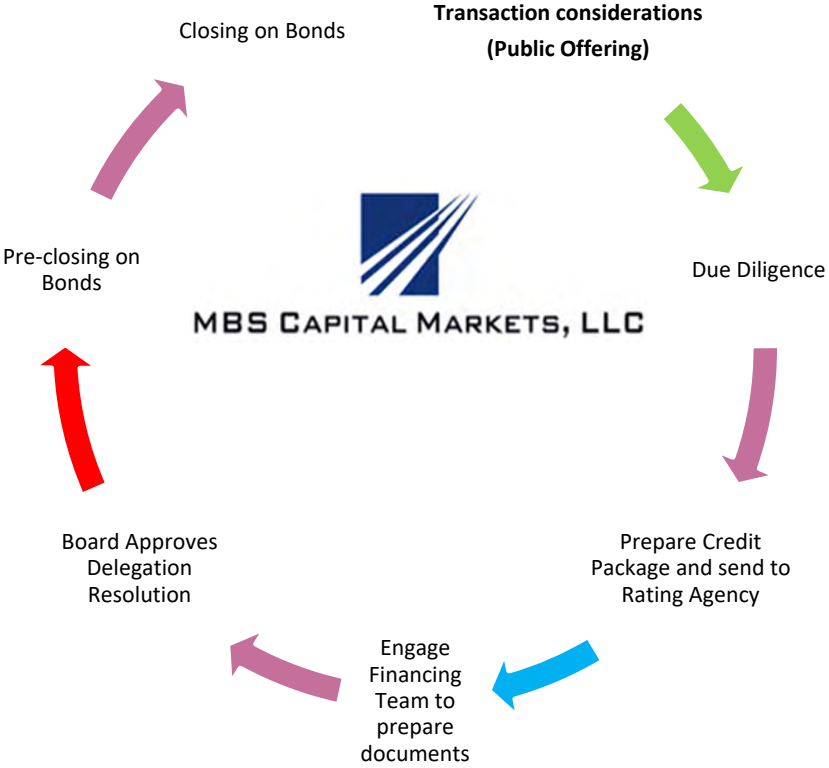


Timetable – Private Placement (Bank)

- **Day 1** **Credit Packages sent to Banks**
- **Day 20** **Term Sheets due from Banks**
- **Day 21** **Board approves Term Sheet, authorizes preparation of closing documents and closing on Bonds**
- **Day 51** **Board Meeting - Pre-closing on Bonds**
- **Day 52** **Closing on Bonds**

Next Steps (Public Offering)

- Step 1:** Due Diligence including research and credit work.
- Step 2:** Compile a credit package to submit to Rating Agency.
- Step 3:** Engage the financing team to prepare necessary bond documents.
- Step 4:** Board approval of Delegation Resolution.
- Step 5:** Finalize Bond Documents
- Step 6:** Pre-closing, sign all bond documents.
- Step 7:** Close on Bonds



Timeline typically requires approximately 60-90 days to complete



Timetable – Public Offering

- **Day 1** **Begin Due Diligence
Engage Financing Team**
- **Day 10** **Credit Package sent to Rating Agency**
- **Day 30** **Receive Indicative Bond Rating**
- **Day 31** **Board Approves Delegation Resolution**
- **Day 31-50** **Preparation of Final Bond Documents**
- **Day 51** **Board Meeting - Pre-closing on Bonds**
- **Day 52** **Closing on Bonds**



Disclosures Regarding Underwriter's Role – MSRB Rule G-17

Disclosures Concerning the Underwriter's Role

- i. **Municipal Securities Rulemaking Board Rule G-17 requires an underwriter to deal fairly at all times with both municipal issuers and investors;**
- ii. **The Underwriter's primary role is to purchase securities with a view to distribution in an arm's-length commercial transaction with the District and it has financial and other interests that differ from those of the District;**
- iii. **Unlike a municipal advisor, the Underwriter does not have a fiduciary duty to the District under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the District without regard to its own financial or other interests;**
- iv. **The Underwriter has a duty to purchase securities from the District at a fair and reasonable price, but must balance that duty with its duty to sell municipal securities to investors at prices that are fair and reasonable; and**
- v. **The Underwriter will review the official statement for the District's securities in accordance with, and as part of, its responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of the transaction.**

Disclosure Concerning the Underwriter's Compensation

Underwriter's compensation that is contingent on the closing of a transaction or the size of a transaction presents a conflict of interest, because it may cause the Underwriter to recommend a transaction that it is unnecessary or to recommend that the size of the transaction be larger than is necessary.



Disclosures Regarding Underwriter's Role – MSRB Rule G-17

Payments to or from Third Parties. There are no undisclosed payments, values, or credits to be received by the Underwriter in connection with its underwriting of this new issue from parties other than the District, and there are no undisclosed payments to be made by the Underwriter in connection with this new issue to parties other than the District (in either case including payments, values, or credits that relate directly or indirectly to collateral transactions integrally related to the issue being underwritten). In addition, there are no third-party arrangements for the marketing of the District's securities.

Profit-Sharing with Investors. There are no arrangements between the Underwriter and an investor purchasing new issue securities from the Underwriter (including purchases that are contingent upon the delivery by the District to the Underwriter of the securities) according to which profits realized from the resale by such investor of the securities are directly or indirectly split or otherwise shared with the Underwriter.

Credit Default Swaps. There will be no issuance or purchase by the Underwriter of credit default swaps for which the reference is the District for which the Underwriter is serving as underwriter, or an obligation of that District.

Retail Order Periods. For new issues in which there is a retail order period, the Underwriter will honor such agreement to provide the retail order period. No allocation of securities in a manner that is inconsistent with a District's requirements will be made without the District's consent. In addition, when the Underwriter has agreed to underwrite a transaction with a retail order period, it will take reasonable measures to ensure that retail clients are bona fide.

Dealer Payments to District Personnel. Reimbursements, if any, made to personnel of the District will be made in compliance with MSRB Rule G-20, on gifts, gratuities, and non-cash compensation, and Rule G-17, in connection with certain payments made to, and expenses reimbursed for, District personnel during the municipal bond issuance process.

EXHIBIT 12

Beach CDD Security Post Orders

Draft Review 4/04/2024

This Draft contains all merged changes from Board Members and Advanced Security.

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Introduction

Beach Community Development District (the “District” or “CDD”) is a ‘soft gated’ controlled-access community. Under authority of Chapter 190, Florida Statutes, the CDD also operates Gates and a Gate House that are intended to provide security and access control. The CDD also contracts with a security vendor that provides personnel to operate the Gate House (“Access Control Officers” or “Officers”) and personnel to provide roving patrol services (“Roving Patrol Officers” or “Officers”). To enter the community, a vehicle must pass through one of the two entrances of the Gate House located on Meritage Boulevard. The entrance has two lanes, one lane is manned and the other unmanned. The unmanned lane is for Residents and is controlled by a barrier arm operator identifying the vehicle’s bar-code. The manned lane is operated by an Access Control Officer. Both entrance lanes are operated 24 hours a day. Access Control Officers assigned to the Gate House are to confirm and enforce access control while monitoring incoming traffic.

Purpose of Post Orders

The purpose of the Beach CDD Post Orders is to provide Access Control and Roving Patrol Officers guidelines to perform their job duties in accordance with community policy and procedures. This document contains most of the foreseeable events the Gate House and Roving Patrol Officers may encounter on the job and assists them in taking the required course of action.

Gate House and Roving Patrol Officers must keep in mind, however, that this manual is not all inclusive and does not contain every event that may occur while on duty. Situations may arise where Gate House and Roving Patrol Officers will have to use good judgement and obtain additional assistance from their Site Supervisor, the Amenity Manager, or the District Manager.

These guidelines also provide directions for residents of the CDD and their visitors for gaining or granting access to the roads within the CDD.

Beach CDD Guidelines

All Officers assigned to the CDD will review the Post Orders (which include AMENITY FACILITIES POLICIES and TOWING POLICY) and be aware of internal rules. Such review should be documented by a signing an document acknowledging that those policies were provided and read by an officer before they start working in Tamaya. Additionally, each Officer should review the Post Orders and sign off annually within 30 days from January 1.

Contact Phone Numbers

CATEGORY	CONTACT	PHONE NUMBER
<u>Beach CDD Numbers:</u>		
Gate House	Access Control Officer	904-361-3912
Gate House Supervisor	Brittany Bell	904-738-2924
Clubhouse		904-329-2277
Field Operations Manager	Ron Zastrocky	904-577-3075
Amenities Manager	Oliver Ingram	904-844-6834
Vesta Emergency After Hours		904-747-0181
<u>Emergency Numbers:</u>		
Police Department	JSO	904-630-0500 (non-emergency) 911 (emergency)
Fire and Rescue Department	JFRD	911
Natural Gas	TECO	904-739-1211
Electric/Water Outages	JEA	904-665-6000
<u>Other Useful Numbers:</u>		
Domestic Animal Control	City of Jacksonville	904-630-CITY
Wild Animals	Florida Fish and Wildlife	888-404-3922
<u>ICI Sales Center and Construction Staff:</u>		
ICI Sales Center		904-290-5962
ICI Construction	Mike Veazey	386-566-7454
<u>Vesta District Services</u>		
District Manager	David McInnes	904-408-3527

Emergencies

1. Residents who call the guardhouse and ask officers to call the police should be politely informed that they must call 911 or the non-emergency number (904) 630-0500 themselves, as they are better informed to answer any questions the JSO dispatcher may have.
2. Residents are permitted to use the guardhouse phone to place a 911 call or call the JSO non-emergency number.
3. Access Control Officers and Roving Patrol Officers are required to immediately call 911 if they witness a crime or any suspicious activity. Access Control Officers and Roving Patrol Officers should call the JSO if they feel threatened for any reason while performing their job duties.
4. **If a situation arises that officers do not know how to handle, they should immediately call their Supervisor.**

Officer Etiquette and Expectations

The job as an Officer is of the utmost importance because of the great responsibility it carries. Beach CDD depends on these persons to enhance safety and security of its Patrons, Employees and Guests, and to protect its grounds, buildings, and property from destruction of fire, theft, or the malicious and thoughtless acts of others.

The Post Orders cover all aspects of Officer behavior, dress code, etc., and the District expects all these orders to be followed. The following behavior is particularly critical to the CDD. We expect that these behaviors will be exhibited with absolutely no lapses.

Gate Housekeeping

Each Access Control Officer is responsible for leaving the work area at the end of the shift in the same clean condition as it was in the beginning of the shift.

Resident Etiquette

When any vehicle approaches that gate, the Officer must go outside on the stoop and greet the people in the approaching vehicle. If the Officer is on the Gate House phone, they should acknowledge guests with eye contact and wave to let them know they will be right with them. If the Officer is on a personal cellphone, they should immediately place the call on hold and tend to the vehicle, without making the vehicle wait.

If the vehicle has a Visitor or Vendor pass, one must determine that the expiration date is current. If it is a visitor or vendor without a pass, the officer should process them as quickly and efficiently as possible.

At a minimum, a desk light is required to be on in the Gate House after dusk. The Gate House is never to be in complete darkness. The Officers are not allowed to watch television/YouTube/etc. and should monitor security cameras at all times when not assisting residents/visitors. The Officers are allowed to listen to the radio/podcast/etc. during downtime (at night, etc.) in a manner that does not impact their performance (must be low volume, appropriate content, etc.).

Access Control Officers are **not** permitted to accept any items, envelopes, keys, etc., from residents or visitors. Access Control Officers are **not** permitted to accept anything from a resident or visitor to be picked up by someone else. In all of these cases, suggest a neighbor or relative as an alternative.

The Amenity Manager, Field Operations Manager, and the District Manager may direct the Gate House to accept items or parcels on specific occasions.

Conduct

It is the policy of the CDD that certain rules and regulations regarding employee conduct are necessary for the efficient operation of the community. Conduct that interferes with operations, discredits the community or is offensive to fellow employees will not be tolerated.

Access Control Officers and Roving Patrol Officers are representatives of the community and are required to always maintain professionalism. Access Control Officers are expected to be courteous and provide information on any issues pertaining to vehicle traffic entering the Tamaya Community. All inquiries pertaining to community rules and regulations will be referred to the CDD staff.

Cellphone Use

Access Control Officers and Roving Patrol Officers are permitted to have personal cell phones while on duty. Personal cell phones must be set to vibrate when on duty. Earpieces/blue tooth accessories are not permitted. Personal cell phones are only to be used for family emergencies.

Dress Code

The CDD considers it very important that Access Control Officers and Roving Patrol Officers are well groomed, neat, and dressed appropriately for their job.

Access Control Officers and Roving Patrol Officers are required to have their shirts completely buttoned (except for the top button) and tucked into their slacks.

Name tags are to be worn at all times.

Smoking

To respect other Access Control Officers who do not smoke, smoking is not allowed in the guardhouses and must be out of the presence of residents and guests. Properly dispose of the tobacco product in a container outside the guardhouse. Do not throw cigarette butts on the ground outside the guardhouse.

Restroom Policy

When using the restroom, place “Will Be Back” sign on the sliding door, and then remove it when you have returned.

Visitor Policy for Officers

Access Control Officers and Roving Patrol Officers are not permitted to have personal visitors (family, friends, etc.) visit their post while they are on duty. Access Control Officers are not allowed to leave the Guard House for any period of time while on duty.

Officer / Resident Interactions

Persons who threaten or are belligerent

If a person who seeks entry demonstrates conduct that creates an imminent threat of violence, breach of the peace, or commission of a crime; or if such person verbally threatens violence or a criminal act, or uses “fighting words”, the Access Control Officer shall immediately call JSO and shall advise the person that access will not be granted. Except as otherwise noted in these Post Orders, no persons are allowed into the Gate House and forced entry into the Gate House constitutes trespassing.

Officers should contact the CDD Clubhouse by phone and email district manager to report any incidents.

Incoming Resident phone calls

Residents will call the Gate House for a variety of reasons. Access Control Officers will answer all phone calls: “Tamaya Beach CDD Gate House, this is _____ speaking, how may I help you?”

Resident reports solicitation

When a Resident reports solicitation in Beach CDD, the Officer should ask them to report it to the following two (2) places for action:

1. City of Jacksonville Code Enforcement at (904) 255-7000.

Resident reports suspicious activity

When a Resident reports a suspicious vehicle or individual, Officers should ask them to call and report it to the JSO non-emergency line at 904.630.0500.

Resident reports “piggybacking” at Gates

Officers should ask Resident to report as much information as possible to the CDD Clubhouse including day, time, vehicle make and model, license plate number. Provide the Resident with the CDD Clubhouse phone number if requested.

Resident / Visitor complaints

Residents or guests who have a complaint or request information about Tamaya Beach CDD and/or the community’s rules and regulations are to be referred to the Amenity Manager or District Manager. Officers should provide the Resident with the CDD Clubhouse phone number if requested.

House Alarms when nobody is home

When a Resident reports a house alarm going off with no one there to shut it off, Officers should ask the Resident to call the JSO non-emergency number at 904.630.0500 and report the location. Officers do not need to report this to the CDD or the Clubhouse.

Returning calls

Access Control Officers are required to return any phone calls from residents.

Sprinkler / Water Main Breaks

When the Access Control Officer or Roving Patrol Officers observe a leak or are called regarding a leak, they should do the following:

1. Ask the location of the property with the leak.
2. Determine if this is:
 - a. Sprinkler leak on a private home or property
 - b. Sprinkler leak along CDD roads or pocket parks
 - c. Sprinkler leak on a home under construction or vacant lot
 - d. Water main (large pipes delivering water to the entire community)
3. Take the following action based on where the leak is:
 - a. If on private property: Call JEA at the number listed in the Contact Numbers
 - b. If along CDD roads or pocket parks: Call the Field Operations Manager at the phone number listed in the Contact Numbers and leave a detailed message on the whereabouts of the sprinkler.
 - c. If under construction or vacant lot: Call ICI Construction Mike Veazey at the number listed in the Contact Numbers
 - d. If water main: Call JEA at the number listed in the Contact Numbers ***immediately***.

Release of Information (ROI)

Community, resident, and Guest Log information is to be always kept confidential. Resident or phone numbers and/or addresses are not to be given to anyone at any time. Access Control Officers and Roving Patrol Officers are not permitted to verify resident phone numbers and/or addresses for anyone except the Amenity Manager, the Field Operations Manager, or District Manager.

IMPORTANT: Access Control Officers and Roving Patrol Officers are **not permitted to discuss community policy and procedures (opinions, gossip, etc.) or the personal business of residents with anyone.**

Individuals requesting any of the above information are to be referred to the Amenity Manager or CDD Clubhouse.

Access Control Officer

Gate Access/Admittance

The following information details the rules and regulations that Access Control Officers are required to follow when covering the front gate. The front gate has two lanes of traffic. The inside/visitor lane leads directly to the Gate House and the outside/resident lane leads to an automatic gate activated by a barcode sticker.

The Access Control Officer waiting outside of the gatehouse will meet all traffic. Make the greeting and process as stated below. All vehicles will be met OUTSIDE of the Gate House. All IDs provided by the visitors must be scanned if scannable.

If visitor is refusing to provide an ID or let ID be scanned, the Officer should document visitor's name/destination address/time/make and color of the vehicle in the log and report such incident to the Security Supervisor.

If vehicle in the outside/resident lane is asked to circle around and come to the inside/visitor lane but does not follow instructions and drives into the community, exact time/vehicle make and color should be logged in by the Officer.

Incoming Traffic – Outside/Resident Lanes

Residents are defined as individuals who own or rent a home in Tamaya/Beach CDD.

They are issued a barcode sticker to gain access into the community. Non-Residents Members are defined as individuals who purchase an annual Non-Resident Membership to use the amenities at Beach CDD.

Barcode Sticker

Residents with barcode stickers can utilize the outside lane to gain access into the community. If the gate does not open for the resident, the Access Control Officer is to perform the following steps.

1. Walk to the vehicle, confirm that there is a sticker, ask for the resident's name, open the gate (if person states that they are not a resident, ask to circle around and come to the Inside / Visitor Lane).
2. Log in to the daily report with the resident's name and exact time.

NO BARCODE Sticker

Residents who arrive at the gate in a friend's car, Uber, rental car, cab, limo, etc. are required use inside/visitor lane. If they arrive to the outside/resident lane, the Officer needs walk to the car and ask for ID. If ID has an address within community, the Officer needs to tell the Resident to circle

around to the Inside / Guest Lane, and Access Control Officer will verify in Tek Control the person is still a valid Resident. Remind them to use the guest lane in the future. If no such ID is produced, the Officer needs instruct them to circle around and come back to the inside/visitor lane to be processed as a guest.

During rush hours, the Access Control Officer should use good judgment in freely allowing cars through unless a vehicle is suspicious, so traffic does not back up onto Tamaya Boulevard.

Incoming Traffic – Inside/Guests Lane

Guests are defined as individuals who do not reside in Tamaya but are requesting access into the community for various reasons. Access cannot be denied to anyone entering the community 24/7. This includes those in vehicles, on bicycles or pedestrians. The Access Control Officer will log the guest in and then allow the guest access into the community.

Guest Log-In Procedures

To log in a guest, the Officer should ask for an ID that must be scannable (for example, FL driver license). If a guest is unable to provide such ID, ask guest for following information, notate it on the log, and let them in:

1. Time
2. Guest's name or Company name
3. Resident's name if they are visiting someone who lives in the community
4. Vehicle's make, model, and color
5. Vehicle's tag number and state

There are multiple reasons why individuals will be requesting access into the Tamaya Beach CDD community. While all individuals who do not reside in the community are considered guests, the information listed below will assist you in determining the proper course of action for certain situations.

New Residents and Renters

New Residents and Renters entering the Community for the first time should be referred to Tamaya staff for obtaining their TEKControl portal access information..

New homeowners will further consult with Tamaya staff in reference to vehicle bar codes, Amenity policy and procedures and access cards.

Police, Fire, Animal Control, Process Servers, Repossessions, JEA, TECO

Police officers of the Jacksonville Sheriff's Office, who wish to enter for the purpose of serving legal notices, will not be announced to the residents. Uniformed officers, fire department, and other emergency vehicles along with animal control do not need authorization to enter. Civilian process servers and Repossessors, who are not sworn officers of the law but have proper identification, will be allowed to enter the Community without an announcement to the residents, JEA and TECO (Natural Gas) are also allowed to enter using the same process.

Upon notification of the impending arrival of an emergency vehicle, it is the Access Control Officer's responsibility to keep the lanes clear of traffic.

AC, Plumbing, Lawn Care, Pest Control, and Home Contractors

AC and Plumbing vehicles are allowed into the community 24/7. Lawn Care and Home Contractors are only allowed from 5am – 10pm. A homeowner must be contacted by phone to confirm that they are expecting a contractor. If a homeowner does not answer the phone, a contractor should be let in with their name/address/vehicle make and color being logged in.

Realtors

Realtors are permitted and may use their business cards as a means of identification. Realtors without pictures on their cards must present a current Florida Real Estate License. A realtor should be let in with their name/address/vehicle make and color being logged in.

Delivery Vehicles

Parcel and mail delivery vehicles, as well as common home and utility maintenance vehicles including JEA, Comcast or Xfinity Cable Service, AT&T, Utility Workers, U.S. Postal Service, UPS, FEDEX, DHL, and Amazon vehicles will be admitted without approval from residents. Any unauthorized visitor gaining entrance by means other than the gate will be reported first to the Roving Patrol Office (if on duty), then JSO, then the Supervisor of Security.

Non-English / Foreign Language

If the visitor cannot speak English or a language that the Access Control Officer is able to understand, they must have a card in English stating their intentions. In this case, the Resident should be called and encouraged to provide the guest confirmed access. The visitor should be let in with their name/address/vehicle make and color being logged in.

Access Control Officer Process and Procedures

TEKControl

Property and Contact information is located in the TEKControl system. The Officer may search the system by resident name, address, or visitor name. Access Control Officers are expected to familiarize themselves with the system and its use. As security officers, they have full access to all Resident and Property information for Tamaya. **The information in this system is confidential and must not be given to any individual. In the case of an official request by local (JSO), state (FHP), and federal (FBI, DEA, etc) officers with official business, the officer must request access through the District Manager, since TEKControl is a District Record. Provide the officer with the District Manager contact information listed in the Contacts section at the top of this document.**

It is the CDD Amenity Managers responsibility to add new Residents and Renters to the system and to make updates as needed. Access Control Officers are not allowed to make any changes to the TEKControl Resident information. If a Resident or Renter requests that the Officer modify their information, the Officer should refer them to the CDD Clubhouse to speak with the Amenity Manager.

It is the resident's responsibility to maintain and update their TEKControl portal and provide access QR codes to all visitors, vendors, or any entity not on their permanent visitor list.

Procedures for Computer, Video Cameras, Daily Activity Logs, Daily Action Reports (DARs)

CDD Amenity Property and gates have cameras that enable the Access Control Officer to monitor activity, particularly when the CDD Amenities are closed.

Requirements for Video Monitor Screens

- The computer and video monitor screens should be always turned on.
- From dawn to dusk, the video monitor screen should be turned on to the “Day Device List”. *The view on the monitors should be noted in the DAR.*
- From dusk to dawn, the video monitor screen should be turned on to the “Night Device List”. *The view on the monitors should be noted in the DAR.* The CDD Amenities should be constantly monitored. The focus is on preventing damage and crime to Amenities by identifying when unauthorized individuals are in the Amenities and phoning JSO at 911.
- If unauthorized individuals are observed in an amenity center, immediately dial 911 and report the presence of trespassers as confirmed by video surveillance. Also report the incident to the Supervisor of Security, who will report to CDD Field Operations Manager the following day. Assist JSO in gaining entry as needed to amenity center.
- Any issue viewed on the camera that presents a threat to health and safety should be immediately reported to the CDD Field Operations Manager by calling and leaving a message.

Guidelines for Camera Failure

- If any camera at any location cannot be viewed on the monitor, report to the CDD Field Operations Manager by calling and leaving a message.
- For any other computer or screen issues, report to the CDD Field Operations Manager by calling and leaving a message.
- Document the failure in the DAR.

Shift Duties

The information below details the procedures that are followed by the Access Control Officer at the beginning, during, and after their scheduled shift.

Start of Shift Duties

At the beginning of each shift, the on-coming Access Control Officer is required to check the following equipment and complete the equipment checklist.

It is the Access Control Officer’s responsibility to locate all of the above equipment and ensure that it is working properly. Once the equipment checklist is completed, it is to be filed in the appropriate binder at the Gate House. If equipment is missing or not functioning properly, the Access Control Officers are to immediately notify their Security Supervisor. They will contact the CDD Field Operations Manager if it impacts duties directly.

The Access Control Officer is also required to ensure that they have all the required paperwork needed to perform their job duties (i.e., Post Orders, Daily Action Reports (DAR), Guest Logs, and Incident Reports (IR)).

The Access Control Officer is required to completely review the Pass Down book and any other instructions or updates received from the CDD Amenity Manager, CDD Field Operations Manager, and the previous Access Control Officer.

Scheduled Shift Duties

Below is a list of required job duties that the Access Control Officer is responsible for performing during their scheduled shift. All the duties listed below are further detailed on the following pages of this manual.

- The Access Control Officer's primary function is to monitor and document access into the Tamaya Beach CDD community.
- Accurately log all vehicles, pedestrians and bicyclists that don't have a resident barcode sticker prior to allowing access into the community.
- Greet all guests in a friendly and courteous manner – "Welcome to Tamaya. How may I help you?"
- Acknowledge the presence of all residents with a "wave" when they are entering the community.
- Receive all vehicles approaching the Gate House by standing outside, not sitting on the chair.
- Provide informational assistance as necessary in accordance with the policy and procedures detailed in this manual.
- Maintain complete and accurate daily reports and logs.
- Always monitor communication equipment.
- The Access Control Officer will always monitor the Beach CDD property cameras.

End of Shift Duties

The Access Control Officer is required to complete the following at the end of their scheduled shift.

- Ensure all reports are accurate and complete.
- Enter all forwarding information in the "Pass On" book, if necessary
- Report any significant events to the CDD Field Operations Manager via an Incident Report (IR).
- Return all equipment to the proper place.
- Each shift will be responsible for maintaining the cleanliness of their workspace and the entire Gate House. Please ensure all personal items are removed.
- Remain on duty until properly relieved.

Hours of Coverage

1st Shift 5:00am – 5:00pm

2nd Shift 5:00pm – 5:00am

Radio Checks (Cell Phones)

“Radio checks” are to be made by the Access Control Officer every two (2) hours when Roving Patrol Officer is on duty. The Access Control Officer will call the Roving Patrol Officer at the beginning of every odd hour, with the patrol vehicle performing a drive-by every even hour, to ensure routine conditions. The Access Control Officer will ask, “Radio check, all conditions, ok?” The Roving Patrol Officer will confirm if everything is ok. There are **no exceptions** to this policy as it ensures everyone’s safety.

Calling CDD Staff – Emergency

In emergency situations, Access Control Officers and Roving Patrol Officers will call the CDD Field Operations Manager first. If no one answers, call the Vesta Emergency After Hours number list in the Contact List above. If unresponsive, Officers will leave voice messages, and then call your Security Supervisor and inform them of the situation and that no CDD personnel answered their phones. Please refer to the Contact List in the Post Orders. This is only to be done in emergency situations, or wherever these Post Orders indicate to place calls for specific situations.

Calling CDD Staff – Non-Emergency

Access Control Officers and Roving Patrol Officers calling the CDD for non-emergency reasons will dial the CDD Clubhouse. If the Amenity Staff is unavailable or the office is closed, Officers will leave a voice message.

Pass On Book

The Pass On book describes in summary all incidents, disturbances, hazardous conditions, inoperative equipment and new policies or procedures for the next Access Control Officers/Roving Patrol Officer on duty.

Access Control Officers and Roving Patrol Officers are required to sign and date each new entry made in the Pass On book. Each entry must be neat and accurate.

Previous Shift Paperwork

Access Control Officers are to read, review, agree and then initial and date the top right-hand corner of all paperwork from the previous shift.

Damaged Gate House / Gate Arms and Malfunctions

If a vehicle hits/causes damage of any kind to the Gate House, gate arms, or property around the Gate House as the result of accessing the community, Officers should:

- **Create an Incident Report.** Call JSO non-emergency number to have a police report created. Have the driver stay on the scene. Immediately obtain their full name, address, vehicle make/model. Take a photo of their Driver’s License and their License Plate. Record the date and time of the incident.
- **Call Facilities Manager.** If they do not answer, leave a message.
- **Clear Debris.** Any broken gate arms/debris is to be placed on the side of the road.

The following steps are to be taken when a gate becomes inoperable due to a mechanical failure or vehicle damage:

- **Call the CDD Field Operations Manager.** Leave a detailed message including which gate is malfunctioning, and any steps you may have taken to alleviate traffic flow.
- **Place Traffic Cones in the lane of the inoperative or broken gate in order to block the lane from use if needed.** Use discretion in this case, as in most cases if the traffic arm is in the raised-up position during malfunction, this step is not necessary, and traffic should just flow through the malfunctioning gate.

Inclement Weather / Storm Protocol

- During inclement weather, Officers should:
 - secure property around the post.
 - Check emergency supplies (flashlights, batteries, first aid, water, etc.).
 - Advise Tamaya Staff of any needed items.
 - Monitor weather alerts and broadcasts.
 - Make every effort to report to your assigned post unless authorities prohibit travel due to dangerous conditions or a mandatory evacuation is in effect.
- In the event a mandatory evacuation is in effect, the Access Control Supervisor will coordinate the securing of the buildings and gates with the Tamaya Staff.
- All officers who do not report for their normal shifts due to inclement weather conditions must make every effort to contact their Supervisor to receive updated weather conditions. All officers must report for their next assigned shift unless conditions prohibit it. Any officer not reporting must contact their Supervisor.

Tropical Storm Force Winds or Greater

The following actions will be taken when wind is forecast to reach tropical force (39-73 mph Sustained Winds). The data can be obtained from City of Jacksonville EOC, Mobile Apps: (JaxREADY, Weather Underground), and/or NOAA. Officers should understand when the winds will be in tropical force range and when they will recede down to normal. During tropical storm force winds or greater:

- **Access Control Officers and Roving Patrol Officers are released from Duty.**
- **Communication Plan.** CDD Field Operations Manager, CDD Amenity Manager, District Manager, and Supervisor of Security will open line a communication and establish agreement regarding all actions to be taken.
- **Residents.** CDD Amenity Manager sends e-blast to community regarding actions with Gates, Amenity Center, Tennis Courts, and Pool.
- **Gates.** CDD Field Operations Manager will open and/or remove metal gate arms 12 hours in advance of storms or at the discretion of CDD Field Operations Manager, depending on circumstances.
- **Amenity Center.** CDD Amenity Center Staff will close the amenity center 12 hours in advance of storm or at their discretion.
- **Tennis Courts.** CDD Field Operations Manager may remove wind screens at their discretion.
- **Pool.** CDD Field Operations Manager will secure Umbrellas and Patio furniture.

The following actions will be taken when the danger of tropical force winds (39-73 mph Sustained Winds) is gone.

- **Access Control Officers and Roving Patrol Officers to return to Duty.** CDD Field Operations Manager, CDD Amenity Manager, District Manager, and Supervisor of Security will discuss and plan the appropriate time for return of Officers. Your Supervisor of Security will let you know when this return to duty is.
- **Gates.** CDD Field Operations Manager will close and/or re-install metal gate arms.
- **Amenity Center.** Amenity Center Staff will reopen the amenity center at their discretion.
- **Tennis Courts.** CDD Field Operations Manager will install wind screens.
- **Pool.** CDD Field Operations Manager will return Patio furniture and Umbrellas to the Pool Deck.

Roving Patrol Officer

Start of Shift Duties

At the beginning of each shift, the on-coming Roving Patrol Officer is required to perform a vehicle inspection to ensure they have all the necessary equipment and the appropriate amount of fuel to complete their shift.

The Roving Patrol Officer is also required to ensure that they have all the required paperwork needed to perform their job duties (i.e. Post Orders, Daily Activity Reports and Incident Reports).

The Roving Patrol Officer is required to completely review the Pass Down book and any other instructions or updates received from the CDD Amenity Manager at the start of their shift. If the CDD Amenity Manager or Field Operations Manager is on duty, the Roving Patrol Officer will check in for any instruction before beginning rounds.

Scheduled Shift Duties

The following is a list of required job duties that the Roving Patrol Officer is responsible for performing during their scheduled shift. All of the duties listed below are further detailed on the following pages of this manual.

- The Roving Patrol Officer's primary function is to ensure the safety of the District Assets and to provide a presence in Beach CDD.
- Patrol the entire community several times during their scheduled shift.
- Check and safeguard District Assets (i.e., Clubhouse/Pool/Tennis Courts/Playground/Pocket Parks/Parking Lots).
- Report suspicious activity to the CDD Amenity Manager and JSO, if necessary.
- Report any damage to District property or maintenance issues to CDD Field Operations Manager.
- Maintain complete and accurate daily reports and logs.
- Provide as needed lockdown of Clubhouse and escorting staff at closing.

- The Clubhouse security will be checked at the start of each shift along with multiple checks throughout the shift.
- If an exterior door is found unlocked, lock it and document it on the log for the CDD Amenity Manager.
- Provide informational assistance as necessary in accordance with the policy and procedures detailed in this manual.
- Assist the Gate House as needed.
- Perform job duties without confrontation with residents and guests.
- The Roving Patrol Officer is to report resident's garage door found open after 10pm to the Access Control Officer on duty. As a courtesy, the Access Control Officer will call the resident using the phone number listed in TEKControl.

End of Shift Duties

The Roving Patrol Officer is required to complete the following at the end of their scheduled shift.

- Ensure all reports are accurate and complete.
- Enter all forwarding information in the "Pass On" book, as necessary.
- Report any significant non-emergency events to the CDD Amenity Manager via an Incident Report (IR).
- Return all equipment to the proper place.

Patrol Route

To ensure that Tamaya Beach CDD is thoroughly patrolled, Roving Patrol Officers are required to follow the patrol routes. These routes will not be specific, and not routine. Each time the Roving Patrol Officer goes out, the route will not be the same as the previous tour.

Roving Patrol Officers are required to fuel the vehicle when the tank is below half. During hurricane season the vehicle will be refueled nightly when a storm is approaching our area.

Tour System: QR Codes

There is no system in place for Roving Patrol Offices to check in at this time. All roving will be done without the use of QR codes or other type of tour system.

Hours of Coverage

Hours are subject to change and are updated on as needed basis.

Break Periods

Roving Patrol Officers receive 15-minute breaks every two (2) hours during their scheduled shift. They will station the patrol vehicle in the Clubhouse parking lot when not patrolling.

Patrol Vehicle Usage

Patrol Vehicle Usage

Roving Patrol Officers are required to have the patrol vehicle's driving headlights on at all times and have the driver's side window of the patrol vehicle down at all times, except during inclement weather.

Clubhouse/Amenity Duties

The Clubhouse/Pool/Tennis Courts/Playground/Pocket Parks/Parking Lots should be patrolled every hour.

The Roving Patrol Officer will perform the following tasks pertaining to the CDD Clubhouse:

- Patrol the Fitness Center, Aerobic Room and Restrooms.
- Check the security of all exterior doors.
- Patrol the Pool Area. The daily Pool hours of use are listed in the CDD Amenity Policies and are subject to change from time to time. There is no night-time swimming.
- Report any break in, fire or suspicious activity by notifying JSO directly and informing Gate House that you have done so.
- Notify the CDD Amenity Manager regarding any problems associated with the Amenities. If an issue arises after hours, it is the responsibility of the Roving Patrol Officer to politely remind residents, and guests, to abide by the Beach CDD Amenity Policies. If no co-operation is forthcoming with people in the pool, call JSO.

Radio Checks and Drive-by Checks

"Radio checks" are to be performed every hour, with "Drive-by checks" made by the Access Control Officer at the beginning of the shift, and every other hour thereafter, to ensure routine conditions when Roving Patrol Officer is on duty. The Roving Patrol Officer will ask, "Radio check, all conditions ok?" The Access Control Officer will confirm if everything is ok. These "radio checks" or "Drive Bys" are required to be performed and logged by both Officers. There are no exceptions to this policy as it ensures everyone's safety.

Resident Emergencies

If a resident emergency occurs at a resident address, they should be instructed to call 911. The Access Control Officer and/or the Roving Patrol Officer should document the instance on their log(s).

Report Writing

Activities and events that occur on duty are to be properly documented. All reports completed by Roving Patrol Officer are required to be neatly written and contain clear and accurate information. All reports are to be submitted to the CDD Amenity Manager.

Daily Activity Report (DAR)

The Daily Activity Report includes the day-to-day duties of the Roving Patrol Officer. The Daily Activity Report should start out with the Roving Patrol Officer stating that they completed a vehicle inspection and if the vehicle was left in good condition with all equipment in working order. It should also state that the Roving Patrol Officer reviewed the Pass On book and any new or updated information provided by the CDD Amenity Manager. The Roving Patrol Officer will then proceed to log their hourly activities and any significant events.

Incident Report (IR)

An Incident Report is completed in the event of a disturbance in the community, damage to community property or when a resident disregards community rules and regulations. The IR should include the Who, What, Where, When, Why and How of the event that took place. If in doubt, fill one out to ensure proper communication.

Post Orders Acknowledgement and Signature

I certify that I have read and understand the Beach CDD Gate House Post Orders. I am aware of my responsibility to follow the Post Orders and to remain current on my knowledge of changes in Post Orders.

I understand that disregard for the established Post Orders is cause for appropriate disciplinary action, which may include termination.

Print Name

Signature

Date

EXHIBIT 13

From: Andy Hagan <ahagan@icihomes.com>
Sent: Friday, March 22, 2024 10:47 AM
To: Brown, Joseph A. <Joseph.Brown@KutakRock.com>
Cc: James Stowers <JStowers@icihomes.com>; Tom McCall <TMccall@icihomes.com>; Teri Hansen <THansen@icihomes.com>
Subject: RE: [External] Beach CDD

[CAUTION - EXTERNAL SENDER]

I have discussed with our business folks and reviewed the materials shared both from your office and that were available for public access with the CDD.

Based on the foregoing, our team has decided to take no action. The trees are consistent with the type used throughout similar subdivisions within the area and we did not identify any significant areas needing remediation.

Regards,

Andy

J. Andrew Hagan, Esq.
M.ACC., J.D., LL.M., CPA
ICI Homes
2379 Beville Road
Daytona Beach, FL 32119
Phone: (386) 788-0820 Ext 4184
Cell: (386) 547-6006
Fax: (386) 760-0470
Direct Fax: (386) 763-7884
Email: ahagan@icihomes.com

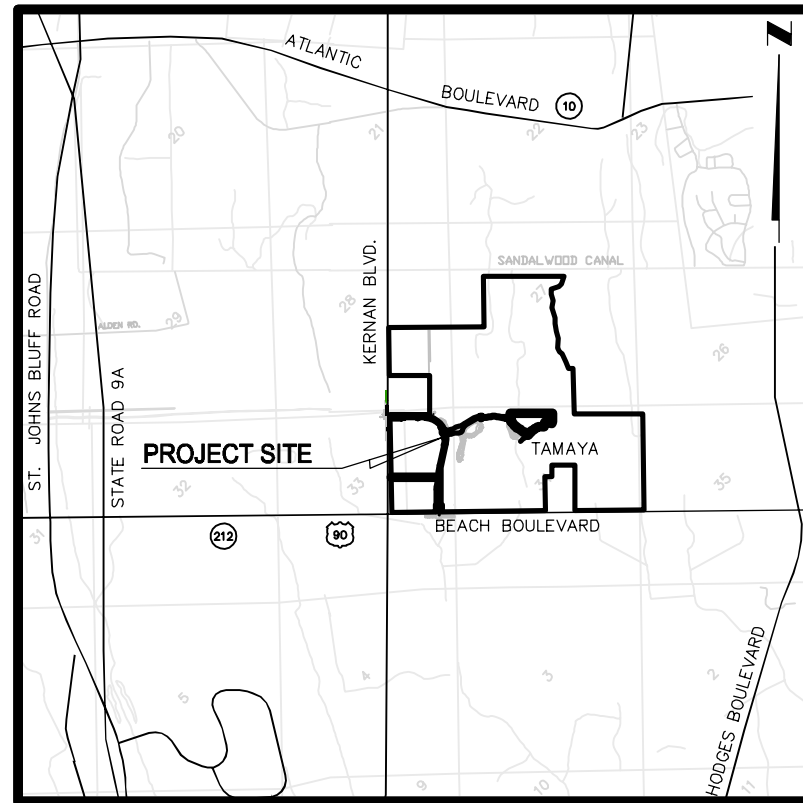
This email contains PRIVILEGED AND CONFIDENTIAL information intended only for the use of the addressee(s) named above. If you are not the intended recipient of this email, or an authorized employee or agent responsible for delivering it to the intended recipient, you are hereby notified that any dissemination or copying of this email is strictly prohibited. If you have received this email in error, please notify us by reply email and delete this email from your records. Thank you for your cooperation.

Disclaimer regarding Uniform Electronic Transactions Act ("UETA") (Florida Statutes Section 668.50): If this communication concerns negotiation of a contract or agreement, UETA does not apply to this communication; contract formation in this matter shall occur only with manually-affixed original signatures on original documents.

EXHIBIT 14

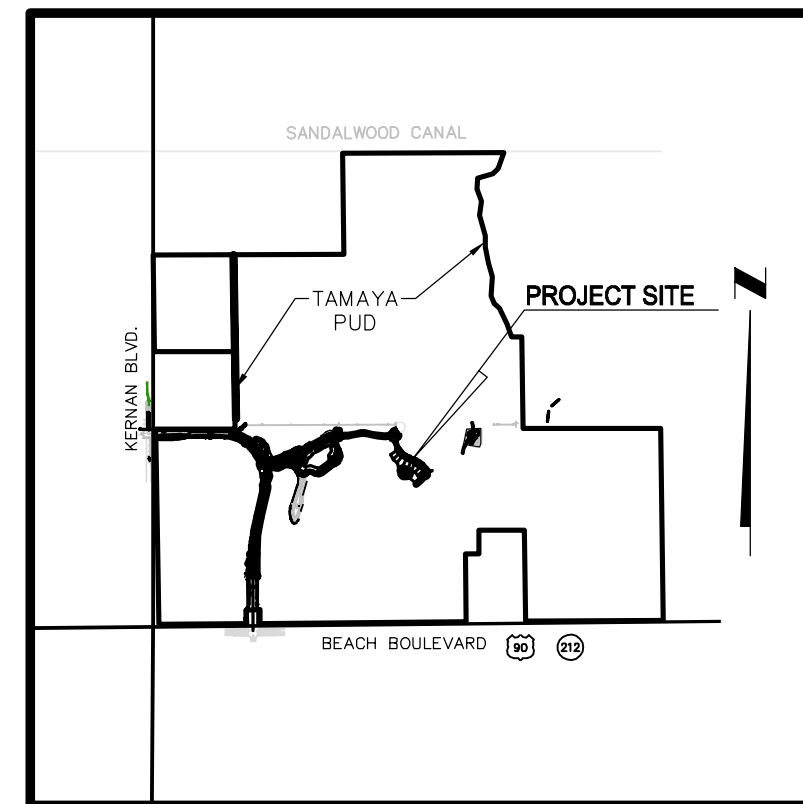
CLOSE EXISTING MEDIAN
OPENING FOR TAMAYA
BOULEVARD LEFT TURN LANE

PROJECT SIGNAGE ZONE
(20' HIGH MAX.)
(100 S.F. MAX., EACH SIDE)



LOCATION MAP

N.T.S.

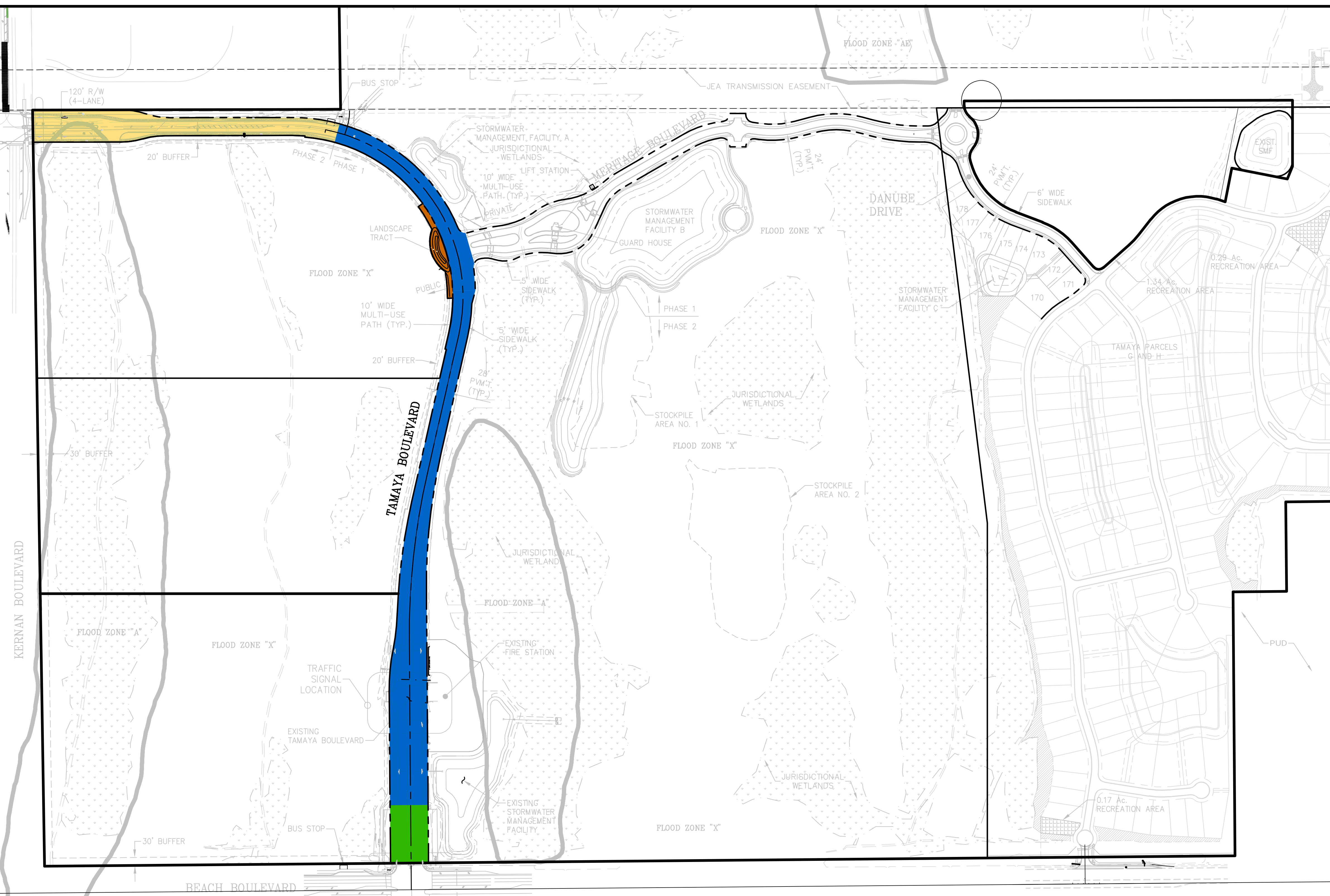


PUD LOCATION / ROADWAY MAP

N.T.S.

LEGEND:

	APPROXIMATE LIMITS OF COJ REVOCABLE PERMIT AND INDEMNIFICATION AGREEMENT FOR HARDSCAPE / LANDSCAPE
	APPROXIMATE LIMITS OF COJ REVOCABLE PERMIT AND INDEMNIFICATION AGREEMENT FOR SIGNAGE ONLY
	APPROXIMATE LIMITS OF NO APPARENT COJ REVOCABLE PERMIT AND INDEMNIFICATION AGREEMENT
	BEACH COMMUNITY DEVELOPMENT DISTRICT OWNED LANDSCAPE TRACT



PROJECT SIGNAGE ZONE
(20' HIGH MAX.)
(100 S.F. MAX., EACH SIDE)

PROJECT SUMMARY

1. TOTAL NUMBER OF LOTS	= 9
2. TOTAL NUMBER OF PHASES	= 2
3. TOTAL NUMBER OF LOTS IN THIS PHASE	= 9
4. TOTAL PROJECT AREA	= 22.38 AC±
5. EXISTING AND PROPOSED ZONING	= P.U.D.
6. PROJECT LOCATED IN FEMA FLOOD ZONES	= "A", & "X"
7. MAXIMUM PERCENTAGE OF LOT COVERAGE	= 50%
8. SMF PERCENTAGE	= 40.6%
9. RECREATION AREA / OPEN SPACE	= 2.30 AC±
(0.09 AC. MIN. POCKET PARKS + 1.69 AC. MIN. POCKET PARKS FOR PARCEL G & H)	
10. WETLAND AREA PERCENTAGE	= 12%
11. MINIMUM LOT WIDTH	= 60'
12. MINIMUM LOT AREA	= 6000 SF
13. MAXIMUM BUILDING HEIGHT	= 35 FT.
14. SETBACKS	
FRONT	= 20 FT. TO GARAGE
FRONT	= 15 FT. TO BUILDING
SIDE	= 5 FT.
REAR	= 10 FT.

OWNER/DEVELOPER:	TAMAYA LOAN ACQUISITION, LLC 2379 BEVILLE ROAD, DAYTONA BEACH, FLORIDA, 32119
ENGINEER:	ENGLAND-THIMS & MILLER, INC. 14775 OLD ST. AUGUSTINE ROAD JACKSONVILLE, FLORIDA 32258 (904)642-8990
SURVEYOR:	ROBERT M. ANGAS ASSOCIATES, INC. 14775 OLD ST. AUGUSTINE ROAD JACKSONVILLE, FLORIDA 32258 (904)642-8550
LANDSCAPE ARCHITECT	ENGLAND-THIMS & MILLER, INC. 14775 OLD ST. AUGUSTINE ROAD JACKSONVILLE, FLORIDA 32258 (904)642-8990

PUD ORDINANCE NUMBER: 2012-370E

MASTER SITE PLAN

**TAMAYA INFRASTRUCTURE
PHASE I IMPROVEMENTS FOR
TAMAYA LOAN ACQUISITION, LLC**

DRAWING NUMBER

3

England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258

TEL: (904) 642-8990
FAX: (904) 642-9485
CA-00002564 LC-0000316

EM NO. 11-084-11
DRAWN BY: D.G.S.
DESIGNED BY: S.A.W.
CHECKED BY: S.A.W.
DATE: AUGUST 7, 2014

REVISIONS:

PLANS PREPARED UNDER THE
DIRECTION OF:

SCOTT A. WILD, P.E.
P.E. NUMBER: 47030
PLOTTED: April 1, 2024 - 1:41 PM, BY: Kevin Jeter

EXHIBIT 15

Date of Action Item	Action Item	Status
	Field Operations Manager Section	
4/17/2023	FOM to visit Durbin Crossing regarding pool lanes	Scheduled for 12-14-23. Visit made but pool is undergoing repairs.
7/17/2023	FOM to obtain quote for shade on playground.	Underway. Initial quote provided at 9/18 meeting. Guidance provided to staff regarding future quotes including drawings; also provide financing information when doing budget for FY 2025. 3/19: Mailed 2 quotes to DM for FY 2025 budget discussions. 3/22 Financing options on quote for cheapest one. Possible FY 2025 budget item.
10/16/2023	FOM to obtain quotes for Tamaya Blvd. lighting and pictures of areas covered by quotes	Pictures emailed to Board on 1/5/2024. Hold until FY 2025 discussions occur to see if it should be in budget.
11/20/2023	FOM to establish schedule to pressure wash assets of the District	Done
11/20/2023	FOM to obtain quotes for trimming trees on CDD property in front of homes whose branches are blocking the use of sidewalks	Underway—awaiting quote for daily rate
11/20/2023	FOM to look into a scanner for QR Codes and ability for clickers/transponders for use of resident’s side of entry gate	Underway; meeting with gate vendor week of 3/11
2/19/2024	FOM to obtain a proposal for sidewalk repair in an amount NTE \$10K subject to review and approval by Chair and District Counsel (Phase I and 2 other locations noted by Supervisor Korsakova)	Done
2/19/2024	FOM to have arborist review and amend report to include side of road without sidewalks.	Underway—Vendor to revisit community

2/19/2024	FOM obtain a quote from Insight Irrigation LLC for an irrigation report	Underway—OM called vendor 3 times and found voice mailbox full; submitted on line request and was able to leave one VM; no call back as of 3/11. Om reaching out to Conserva.
2/19/2024	FOM manager obtain a quote for garbage service from Environmental Services	Done—Contract requires penalty to change
2/19/2024	FOM to obtain proposal for controller for location near fire station.	Underway; There is no Wifi in that area
2/19/2024	FOM to contact Tree Amigos about improving landscape maintenance of area in front of credit union	Underway
3/18/2024	FOM to work with Advanced Security to increase the quality of video and audio	Done
3/18/2024	FOM to have an E-Blast sent to residents not to use event lawn immediately after treatment by Tree Amigos (aeration and fertilization)	
3/18/2024	FOM to obtain quote for removing trees from ROW and replacing with sod	
	Amenity Manger Section	
3/19/2024	AM to change amenity report per request of Supervisor Korsakova	
	District Manager Section	
10/16/2023 & 2/19/2024	DM to send out approved letter to commercial property owners along Tamaya Boulevard (send UPS Tracking). Amend letter to include language provided by Dr. Renn	Underway 10/20: Letter sent; 10/27, 11/15: follow ups made; 2/22/2024: 2 nd letter sent

1/15/2024	DM to work with Advanced Security on updated contract	Underway; 4/8: Brittany confirms still being drafted.
2/19/2024	DM to contact Egis to see if District can add JSO as an additional insured to District insurance policy	2/20/2024: Email sent; 2/21: Email to Rita based on Egis response; 3/22: Email sent to Carla Lopera; 3/25: Response from Carla. Will get back with me.
3/18/2024	DM to speak with Advanced Security about District purchasing body cameras for security officers.	Underway
3/18/2024	DM to contact developer to see if they are willing to pay for repavement of Meritage Boulevard or a portion of it since they have been using it with truck activity	3/22: Email sent
3/18/2024	DM to send old sidewalk vendor report (for entire community) to Chair and Supervisor Korsakova	Done
3/18/2024	DM to find out why there is no interest revenue showing for the CRF when the money is invested in a money market account.	Done
3/18/2024	DM to forward Supervisor and Amenity Staff links to articles	Done
	District Engineer Section	
2/19/2024	DE to contact COJ to determine specifically what needs to be done to be in compliance with COJ agreement for maintaining the landscape along Tamaya Boulevard.	
2/19/2024	DE to inquiry as to COJ maintaining west side of Tamaya Boulevard	2/26/2024: Initial internal response from DE

3/18/2024	DE to advise Board if it is too late for micro-surfacing/rejuvenation of Meritage Boulevard	3/22: Email sent to Scott; 3/25: Response seeking clarification. Email sent to Supervisor K.
3/18/2024	DE to advise if possible to paint crosswalk at intersection of Cassia and Meritage	3/22: Email sent to Scott 3/25: Response seeking clarification. Email sent to Supervisor K.
	District Counsel Section	
11/20/2023	DC to review Tree Amigos merger and see if changes are necessary to the Landscape Maintenance contract	
2/19/2024	DC to speak with DE regarding the exact wording of agreement with COJ to maintain landscaping along Tamaya Boulevard	2/20: Email sent to Scott Wild
3/18/2024	DC (Joe Brown) to follow up with developer regarding demand letter	
	Board of Supervisors Section	
3/7/2024	Supervisors to review wording on faded pool signs	
3/7/2024	Board to review draft Post Orders and provide comments by 3/18	Done

EXHIBIT 16

BEACH CDD MEETING AGENDA MATRIX

<p><i>May, 2024</i></p>	<p><i>Workshop: 5/2</i></p>	<p><i>Discussions</i></p> <ul style="list-style-type: none">• Pool Chemical Controller Proposal• Irrigation Report	<ul style="list-style-type: none">• Still awaiting proposal from Epic• Ron to reach out to Conserva to see if they will do a submittal
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BEACH CDD MEETING AGENDA MATRIX

May, 2024

**Regular Meeting:
5/20**

Vendor Reports

Presentations

Consent Agenda Items

- Minutes
 - Workshop—5/2/2024
 - Regular Meeting—4/15/2024
- Unaudited Financials—April 2024

Business Items

Discussions

Staff Reports

- District Manager
 - Resident(s) Subject to Disciplinary Action
 - Incident Report Tracker
 - Action Item Report
 - Meeting Matrix
- District Counsel
- District Engineer

BEACH CDD MEETING AGENDA MATRIX

June, 2024

*Workshop:
6/6*

Discussions

BEACH CDD MEETING AGENDA MATRIX

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">June, 2024</p>	<p>Regular Meeting: 6/17</p>	<p><i>Vendor Reports</i></p> <p><i>Presentations</i></p> <p><i>Consent Agenda Items</i></p> <ul style="list-style-type: none">• Minutes<ul style="list-style-type: none">○ Workshop—6/6/2024○ Regular Meeting—5/20/2024• Unaudited Financials—May, 2024 <p><i>Business Items</i></p> <p><i>Discussions</i></p> <p><i>Staff Reports</i></p> <ul style="list-style-type: none">• District Manager<ul style="list-style-type: none">○ Resident(s) Subject to Disciplinary Action○ Incident Report Tracker○ Action Item Report○ Meeting Matrix• District Counsel• District Engineer	
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BEACH CDD MEETING AGENDA MATRIX

July, 2024

Workshop:
7/2

Discussions

BEACH CDD MEETING AGENDA MATRIX

July, 2024	<p>Regular Meeting: 7/15</p>	<p><i>Vendor Reports</i></p> <p><i>Presentations</i></p> <p><i>Consent Agenda Items</i></p> <ul style="list-style-type: none"> • Minutes <ul style="list-style-type: none"> ○ Workshop—7/15/2024 ○ Regular Meeting—6/17/2024 • Unaudited Financials—June 2024 <p><i>Public Hearing</i></p> <ul style="list-style-type: none"> • FY 2025 Budget <p><i>Business Items</i></p> <ul style="list-style-type: none"> • Adoption of the FY 2025 Budget <p><i>Discussions</i></p> <p><i>Staff Reports</i></p> <ul style="list-style-type: none"> • District Manager <ul style="list-style-type: none"> ○ Resident(s) Subject to Disciplinary Action ○ Incident Report Tracker ○ Action Item Report ○ Meeting Matrix • District Counsel • District Engineer 	
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BEACH CDD MEETING AGENDA MATRIX

August, 2024

*Workshop:
8/1*

Discussions

BEACH CDD MEETING AGENDA MATRIX

August, 2024

**Regular Meeting:
8/19**

Vendor Reports

Presentations

Consent Agenda Items

- Minutes
 - Workshop—8/1/2024
 - Regular Meeting—7/15/2024
- Unaudited Financials—July 2024

Business Items

Discussions

Staff Reports

- District Manager
 - Resident(s) Subject to Disciplinary Action
 - Incident Report Tracker
 - Action Item Report
 - Meeting Matrix
- District Counsel
- District Engineer

BEACH CDD MEETING AGENDA MATRIX

<p><i>September, 2024</i></p>	<p><i>Workshop: 9/5</i></p>	<p><i>Discussions</i></p>	
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BEACH CDD MEETING AGENDA MATRIX

September, 2024

**Regular Meeting:
9/16**

Vendor Reports

Presentations

Consent Agenda Items

- Minutes
 - Workshop—9/5/2024
 - Regular Meeting—8/19/2024
- Unaudited Financials—August 2024

Business Items

Discussions

Staff Reports

- District Manager
 - Resident(s) Subject to Disciplinary Action
 - Incident Report Tracker
 - Action Item Report
 - Meeting Matrix
- District Counsel
- District Engineer

BEACH CDD MEETING AGENDA MATRIX

<i>Unscheduled Items</i>	<p><i>Presentations</i></p> <p><i>Consent Agenda Items</i></p> <p><i>Business Items</i></p> <ul style="list-style-type: none"> • Consideration of Proposal(s) for landscape lighting on Tamaya Boulevard <p><i>Discussions (Workshop)</i></p> <ul style="list-style-type: none"> • CDD Agreement to allow HOA to enforce no parking on CDD owned streets • Trees/Tree Damage (added from 3/7/2024 workshop) • Overnight Parking on Roadway—Make this a violation of Amenity Policies • Advanced Security Issues • Additional Testing of Pool Water/ Swimming Pool Criteria • Agreement with City of Jacksonville for off-duty patrol of police • Charges for Amenity Events (added from 3/7/2024 workshop) • IQ Fiber • Clubhouse Parking Lot Lighting (added from 3/7/2024 workshop) 	<ul style="list-style-type: none"> • To be discussed in conjunction with FY 2025 budget • 2/7: Reply from HOA • On Hold: Demand letter sent by DC • From 11/20 meeting • Based on issue of indemnification, the Board tabled this matter on 7/17/2023. • Irleine (904-386-1322)
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BEACH CDD MEETING AGENDA MATRIX

- Pedestrian Sidewalks at Gate House (added from 3/7/2024 workshop)
- Sidewalk Crosswalks (added from 3/7/2024 workshop)
- Amenity Suspension Process (added from 3/7/2024 workshop)
- Faded Pool Signs (added from 3/7/2024 workshop)
- Survey (added from 3/7/2024 workshop)
- Template for Events (added from 3/7/2024 workshop)
- Summer Camp Options (added from 4/4/2024 workshop)

Public Hearing

Vendor Reports

BEACH CDD MEETING AGENDA MATRIX

SUBJECT	NOTES
Safety and Security	<ul style="list-style-type: none">• Speeding in Community• Single Point of Entry/Sign-In Point for Amenities• Point of Entry for Sidewalks
Expanding Amenities	<ul style="list-style-type: none">• Facilitators
Pocket Parks	<ul style="list-style-type: none">• Beautification

BEACH CDD MEETING AGENDA MATRIX

MAJOR CONTRACT VENDOR NAME/SERVICE	EXPIRATION DATE/COMMENTS
Advanced Disposal (GFL Environmental)/Refuse Removal	4/1/2029
Amenity Management/Vesta Property Services	12/13/2021-9/30/2025 (District 60 days without cause; Contractor has 90 days). First Amendment was effective on 2/7/2022.
Aquatic Management/Lake Doctors	10/1/202-9/30/2024 (30 days)
Arbitrage Services/LLS Tax Solutions	Period ending 11/3/2025
Audit Services/DMHB	Fiscal Year ending 9/30/2024
Cintas/AED Lease-Purchase	Ending 11/2026
Criminal Background Checks/Screening One	3/15/2023-1 year auto renewal
District Counsel Services/Kutak Rock LLP	12/27/2022-
District Engineer Services/England-Thims & Miller, Inc.	9/18/2023-9/30/2024
District Management Services/DPFG (d/b/a Vesta District Services)	5/1/2022- 9/30/2023-1 year auto renewal
Fire Alarm Monitoring & Inspection/Wayne Automatic Fire Sprinklers, Inc.	10/1/2022-10/1/2023-auto renews for 1 year twice (60 days for failure to perform; 30 days without cause)
Janitorial Services—Jani-King Inc	9/27/2023-9/30/2024 – 1 year auto renewal 5 times (30 days)
Landscape Maintenance/Tree Amigos Outdoor Services, Inc.	7/1/2023-6/30/2026 (60 days for failure to perform; 30 days without cause)
Pest Control/Turner Pest Control	3/23/2017-
Security Guard Service/Advanced Security Specialist & Consulting LLC	1/21/2021- (District and Contractor 30 days without cause); First Amendment was effective on 9/28/2021; Second Amendment was effective on 10/13/2022; Third Amendment was effective on 3/5/2023
Towing Service/ASAP Towing and Storage	12/6/2022-

BEACH CDD MEETING AGENDA MATRIX

Website Hosting/Campus Suite	4/1/2022-9/30/2022; 1 year auto renewal